

K&L GATES

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Westinghouse Electric Co. LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066

Invoice Date : June 23, 2017
Invoice Number : 3399532
Services Through : May 31, 2017

0236915.00030 Subpoena Response

INVOICE SUMMARY

Fees	\$ 371,340.00
Disbursements and Other Charges	\$ <u>5,904.76</u>
CURRENT INVOICE DUE	\$ <u><u>377,244.76</u></u>

Due and Payable upon Receipt

Mail: K&L Gates LLP, K&L Gates Center – RCAC, 210 Sixth Ave, Pittsburgh, PA 15222

Wire Transfer Instructions: Receiving Bank: The Bank of New York Mellon, 500 Ross Street, Pittsburgh, PA 15262
BIC Code: IRVTUS3N
ABA: 043000261
Beneficiary: K&L Gates LLP AIS Account
Acct No.: 127-2657

When initiating a wire transfer/ACH, please reference client/matter number on wire information and please send notification to RCAC_East@kl gates.com with details including dollar amount, date and client/matter/invoice number(s).

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FEES

DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
03/29/17	V. L. Martinez	1.30	L120	Call with counsel for KPMG regarding WEC's need to conduct a privilege review	910.00
03/29/17	V. L. Martinez	0.70	L120	Review and revise proposed redactions to KPMG documents sent by N. Stockey	490.00
03/29/17	V. L. Martinez	1.00	L120	Call with cleint and T. Ryan to discuss KPMG privilege review	700.00
03/29/17	V. L. Martinez	0.50	L120	Prepare privilege log and send documents with redactions to N. Stockey	350.00
03/29/17	N. A. Stockey	2.50	L120	Revise privilege annotations to KPMG documents for WEC for privilege	925.00
03/29/17	N. A. Stockey	0.50	L120	Draft privilege log for KPMG privilege redactions	185.00
03/29/17	N. A. Stockey	0.90	L120	Analyze correspondence and documents related to SEC subpoena issues	333.00
03/29/17	M.L. Thibadeau	0.20	L120	Correspond with E. Fleury regarding followup research on subpoena issues	74.00
03/29/17	M.L. Thibadeau	0.10	L120	Review and prepare emails to C. Dale and T. Ryan regarding subpoena issue	37.00
03/30/17	S. N. Hastings	2.40	L110	Prepare for and participate in interviews related to narrative response	1,680.00
03/30/17	S. N. Hastings	0.40	L110	Review and revised privilege log for KPMG materials	280.00
03/30/17	R. W. Hosking	0.50	L120	Follow up regarding prior conference with client and T. Ryan	350.00
03/30/17	V. L. Martinez	0.80	L110	Review and revise memoranda related to narrative response	560.00
03/30/17	V. L. Martinez	0.20	L110	Correspond with co-counsel regarding meeting to discuss investigation matters	140.00
03/30/17	V. L. Martinez	0.40	L120	Review correspondence from KPMG's counsel to the SEC regarding subpoena	280.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
03/30/17	V. L. Martinez	0.30	L120	Correspond with N. Stockey regarding privilege log for KPMG	210.00
03/30/17	V. L. Martinez	0.50	L120	Review and revise privilege log	350.00
03/30/17	V. L. Martinez	0.20	L120	Correspond with T. Ryan and S. Hastings regarding privilege log	140.00
03/30/17	V. L. Martinez	0.60	L120	Review and share privilege log and production to KPMG counsel	420.00
03/30/17	N. A. Stockey	1.30	L190	Update and revise privilege log for KPMG privilege redactions	481.00
03/30/17	N. A. Stockey	0.20	L190	Conference with V. Martinez regarding privilege log and redactions	74.00
03/30/17	N. A. Stockey	1.20	L190	Analyze correspondence and documents related to SEC subpoena issues	444.00
03/31/17	V. L. Martinez	0.50	L110	Correspond with client regarding follow-up production	350.00
03/31/17	V. L. Martinez	1.00	L110	Conference with attorneys for KPMG regarding discussion of privilege review procedure	700.00
03/31/17	V. L. Martinez	0.50	L110	Review and revise the interview memorandum	350.00
03/31/17	V. L. Martinez	0.60	L110	Correspond with client regarding ESOP issue	420.00
03/31/17	V. L. Martinez	0.40	L110	Review and revise letter to SEC regarding answering narrative inquiries	280.00
03/31/17	V. L. Martinez	0.40	L110	Correspond with T. Ryan regarding narrative inquiries	280.00
03/31/17	V. L. Martinez	0.30	L110	Correspond with attorneys for KPMG regarding privilege review portal	210.00
03/31/17	V. L. Martinez	0.80	L110	Send privilege review information to S. Hastings, N. Stockey and T. Ryan	560.00
03/31/17	N. A. Stockey	2.50	L120	Analyze Japanese language MOI translations to identify issues related to government investigation	925.00
03/31/17	N. A. Stockey	0.90	L120	Review, revise, and update MOIs for support of narrative responses	333.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
03/31/17	M.L. Thibadeau	2.30	L120	Research bankruptcy issue and prepare memorandum regarding same	851.00
04/02/17	J. D. Morrison	1.00	L120	Research effect of bankruptcy issues on SEC enforcement action	370.00
04/03/17	S. N. Hastings	1.00	L110	Call with KPMG counsel	700.00
04/03/17	S. N. Hastings	1.00	L110	Conference with co-counsel	700.00
04/03/17	S. N. Hastings	0.40	L110	Attention to redactions and underlying strategy	280.00
04/03/17	R. W. Hosking	1.00	L190	Review SEC materials and related memoranda/emails	700.00
04/03/17	V. L. Martinez	0.30	L120	Review terms of KPMG engagement letter review platform	210.00
04/03/17	V. L. Martinez	1.00	L120	Conference with attorneys from KPMG regarding redactions	700.00
04/03/17	V. L. Martinez	0.40	L120	Discuss redaction approach with S. Hastings	280.00
04/03/17	V. L. Martinez	1.00	L120	Revise redactions	700.00
04/03/17	V. L. Martinez	0.50	L120	Conference with N. Stockey to prepare for privilege review of KPMG documents	350.00
04/03/17	V. L. Martinez	0.50	L120	Correspond with J. Gagen regarding KPMG document production protocol	350.00
04/03/17	V. L. Martinez	1.30	L120	Follow-up conference with KPMG counsel regarding production and disussion points	910.00
04/03/17	J. D. Morrison	1.00	C200	Research bankruptcy issues as related to SEC enforcement action	370.00
04/03/17	N. A. Stockey	0.70	L120	Conference with V. Martinez regarding KPMG document review and privilege issues	259.00
04/03/17	N. A. Stockey	1.00	L120	Analyze materials from Williams & Connelly regarding privilege issues	370.00
04/03/17	N. A. Stockey	0.70	L120	Analyze SEC subpoena correspondence and materials from T. Ryan and co-counsel	259.00
04/03/17	M.L. Thibadeau	2.40	L120	Research bankruptcy case law	888.00
04/04/17	S. N. Hastings	0.40	L110	Review subpoena review protocol	280.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/04/17	V. L. Martinez	4.00	L120	Travel to Pittsburgh	2,800.00
04/04/17	V. L. Martinez	1.00	L120	Conference with team to start them on KPMG document review	700.00
04/04/17	V. L. Martinez	0.40	L120	Correspond with KPMG attorneys regarding document review portal and redaction approach to KPMG documents	280.00
04/04/17	V. L. Martinez	0.30	L120	Correspond with co-counsel regarding production of Toshiba KPMG documents	210.00
04/04/17	V. L. Martinez	1.30	L120	Draft action plan for SEC subpoena response and investigation	910.00
04/04/17	J. D. Morrison	4.10	C200	Research bankruptcy issues related to SEC enforcement action	1,517.00
04/04/17	N. A. Stockey	1.00	L120	Conference with V. Martinez and S. Reger regarding privilege review for KPMG documents	370.00
04/04/17	N. A. Stockey	1.30	L120	Review and analyze letters	481.00
04/04/17	N. A. Stockey	0.30	L120	Conference with S. Reger regarding privilege review and logistics of relativity	111.00
04/04/17	M.L. Thibadeau	2.60	L120	Research case law and prepare memorandum on bankruptcy issue as it relates to SEC action	962.00
04/05/17	S. N. Hastings	1.50	L110	Attention to SEC subpoena related action items, including strategy discussion with T. Ryan and V. Martinez and email correspondence with co-counsel	1,050.00
04/05/17	V. L. Martinez	1.80	L120	Research and analyze WEC securities issues	1,260.00
04/05/17	V. L. Martinez	1.50	L120	Conference with S. Hastings and T. Ryan to discuss all aspects of the SEC subpoena response and investigation	1,050.00
04/05/17	V. L. Martinez	0.50	L120	Draft action plan	350.00
04/05/17	V. L. Martinez	0.40	L120	Draft email to KPMG counsel regarding agreement on redactions	280.00
04/05/17	V. L. Martinez	1.00	L120	Follow-up with client regarding privilege	700.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				assertions over certain KPMG matters	
04/05/17	V. L. Martinez	2.30	L120	Review and analyze Janus issues	1,610.00
04/05/17	V. L. Martinez	1.20	L120	Conference with Alix counsel regarding status of subpoena response and follow-up to same	840.00
04/05/17	S. P. Reger	1.30	L650	Review KPMG documents for privilege	481.00
04/05/17	N. A. Stockey	1.00	L120	Analyze KPMG documents for privilege and make redactions	370.00
04/05/17	N. A. Stockey	0.50	L120	Conference with S. Reger regarding privilege redactions	185.00
04/05/17	N. A. Stockey	1.20	L120	Review and analyze documents for SEC subpoena issues and production	444.00
04/05/17	M.L. Thibadeau	3.50	L120	Research case law and prepare draft memorandum regarding bankruptcy issues	1,295.00
04/06/17	S. N. Hastings	2.00	L110	Attention to privilege review issues, including prepare for and call with co-counsel and review redactions	1,400.00
04/06/17	V. L. Martinez	1.50	L120	Review Japanese investigation report	1,050.00
04/06/17	V. L. Martinez	3.50	L120	Review materials to identify issues related to investigation	2,450.00
04/06/17	V. L. Martinez	0.70	L120	Conference with client regarding additional materials for production to SEC	490.00
04/06/17	V. L. Martinez	0.30	L120	Correspond with KPMG counsel regarding privilege positions	210.00
04/06/17	V. L. Martinez	1.00	L120	Review separation agreement of former employee	700.00
04/06/17	N. A. Stockey	1.40	L120	Analyze materials sent by T. Ryan for WEC SEC subpoena issues and production	518.00
04/06/17	M.L. Thibadeau	3.20	L120	Research and draft memorandum surrounding effect of bankruptcy issues	1,184.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/07/17	S. N. Hastings	1.00	L110	on subpoena Attention to SEC subpoena issues, including privilege review	700.00
04/07/17	V. L. Martinez	0.70	L120	Conference with team regarding production of KPMG documents	490.00
04/07/17	V. L. Martinez	0.50	L120	Call with client regarding certain KPMG documents and other materials responsive to SEC subpoena	350.00
04/07/17	V. L. Martinez	0.30	L120	Submit documents to L. Diersen for inclusion in production database	210.00
04/07/17	V. L. Martinez	0.60	L120	Conference with co-counsel on review of KPMG documents	420.00
04/07/17	V. L. Martinez	1.90	L120	Draft and revise analysis of materials responsive to SEC subpoena	1,330.00
04/07/17	V. L. Martinez	4.00	L120	Travel home to Washington	2,800.00
04/07/17	J. D. Morrison	0.90	C200	Review and make redline revisions to memorandum summarizing applicability of bankruptcy issues to pending SEC Enforcement Action	333.00
04/07/17	N. A. Stockey	1.70	L120	Analyze privilege issues per T. Ryan and S. Hastings	629.00
04/07/17	M.L. Thibadeau	3.00	L120	Prepare memorandum on bankruptcy issues with respect to subpoena	1,110.00
04/10/17	S. N. Hastings	1.00	L110	Attention to privilege review issues including reviewing Deloitte materials and emails and calls with team regarding same	700.00
04/10/17	V. L. Martinez	0.50	L120	Conference with client on privileged nature of certain KPMG engagements	350.00
04/10/17	V. L. Martinez	0.40	L120	Coordinate with with S. Hastings regarding review of Deloitte documents	280.00
04/10/17	V. L. Martinez	1.00	L120	Conference with co-counsel regarding privilege review issues and recent decision regarding extraterritorial application of SEC antifraud statutes	700.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/10/17	V. L. Martinez	0.40	L120	Coordinate with T. Ryan regarding status of subpoena production	280.00
04/10/17	V. L. Martinez	1.00	L120	Review certain documents for privilege claims	700.00
04/10/17	V. L. Martinez	0.30	L120	Draft email to client regarding privilege claims	210.00
04/10/17	V. L. Martinez	0.50	L120	Correspond with KPMG counsel regarding certain documents	350.00
04/10/17	V. L. Martinez	2.40	L120	Draft and send email to S. Hastings and T. Ryan regarding production of WEC documents	1,680.00
04/10/17	N. A. Stockey	1.50	L120	Review and analyze Deloitte documents for privilege per V. Martinez and S. Hastings	555.00
04/10/17	N. A. Stockey	0.30	L120	Analyze e-mails from co-counsel regarding privilege issues and subpoena response issues	111.00
04/11/17	S. N. Hastings	0.60	C300	Attention to privilege issues related to Deloitte documents	420.00
04/11/17	V. L. Martinez	0.30	L120	Send documents to L. Diersen for uploading to subpoena production database	210.00
04/11/17	V. L. Martinez	0.20	L120	Correspond with L. Diersen regarding peoduction database	140.00
04/11/17	V. L. Martinez	0.50	L120	Correspond and hold call with co-counsel regarding redactions to certain KPMG documents	350.00
04/11/17	V. L. Martinez	0.50	L120	Draft and send email to client regarding pivilge issues	350.00
04/11/17	V. L. Martinez	1.00	L120	Review certain Deloitte documents at the request of S. Hastings to confirm privilege analysis	700.00
04/11/17	V. L. Martinez	0.30	L120	Correspond with S. Hastings regarding privilege analysis	210.00
04/11/17	V. L. Martinez	0.70	L120	Correspond with co-counsel regarding Deloitte subpoena	490.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/11/17	V. L. Martinez	1.50	L120	Read opinion in SEC v. Traffic Monsoon et al., and import to legal strategies	1,050.00
04/11/17	V. L. Martinez	1.20	L120	Review testimony summary	840.00
04/11/17	N. A. Stockey	0.50	L120	Update and finalize privilege redactions for Deloitte documents per S. Hastings	185.00
04/11/17	N. A. Stockey	0.40	L120	Analyze correspondence and weekly updates and related materials related to SEC subpoenas	148.00
04/11/17	N. A. Stockey	0.90	L120	Conference with S. Reger regarding Deloitte privilege issues and redactions	333.00
04/12/17	S. N. Hastings	2.00	L110	Attention to SEC production and privilege review issues, including calls with client, co-counsel and counsel for KPMG	1,400.00
04/12/17	V. L. Martinez	1.60	L120	Review and analyze testimony summary	1,120.00
04/12/17	V. L. Martinez	3.70	L120	Prepare for interview of former employee	2,590.00
04/12/17	V. L. Martinez	1.30	L120	Review and prepare initial production	910.00
04/13/17	S. N. Hastings	1.00	L110	Attention to privilege reviews, including revising project descriptions and email correspondence with client regarding same	700.00
04/13/17	R. W. Hosking	0.50	L120	Review weekly report on SEC matters and related materials	350.00
04/13/17	V. L. Martinez	1.20	L120	Conduct phone interview of former employee	840.00
04/13/17	V. L. Martinez	0.50	L120	Follow-up with T. Ryan regarding interview of former employee	350.00
04/13/17	V. L. Martinez	0.70	L120	Review engagement letters and apply redactions to other engagement letters	490.00
04/13/17	V. L. Martinez	1.00	L120	Conduct research regarding attorney-client privilege and work product protection	700.00
04/13/17	V. L. Martinez	0.70	L120	Conference with co-counsel regarding work product protection	490.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/13/17	V. L. Martinez	0.40	L120	Correspond with KPMG counsel regarding work product protection	280.00
04/13/17	T. C. Ryan	0.50	L110	Conference with SEC counsel	350.00
04/13/17	T. C. Ryan	0.40	L110	Conference with EY counsel	280.00
04/13/17	T. C. Ryan	0.40	L110	Follow-up notes to team	280.00
04/13/17	T. C. Ryan	0.10	L110	Review status of document collection and production	70.00
04/13/17	N. A. Stockey	0.50	L120	Draft descriptions for privileged engagement letters per S. Hastings	185.00
04/13/17	N. A. Stockey	1.30	L120	Review and analyze correspondence related to privilege issues	481.00
04/13/17	N. A. Stockey	0.60	L120	Review correspondence and materials related to SEC subpoena production	222.00
04/13/17	M.L. Thibadeau	0.70	L120	Revise draft memorandum regarding government investigation and bankruptcy issues	259.00
04/14/17	S. N. Hastings	0.50	L110	Emails and telephone conference with co-counsel and Deloitte's counsel regarding privilege review	350.00
04/14/17	V. L. Martinez	0.50	L120	Coordinate production of WEC internal materials	350.00
04/14/17	V. L. Martinez	0.50	L120	Draft letter to SEC, along with confidentiality request	350.00
04/14/17	V. L. Martinez	0.30	L120	Correspond with S. Hastings and T. Ryan regarding confidentiality request	210.00
04/14/17	V. L. Martinez	0.40	L120	Correspond with KPMG counsel regarding review of KPMG documents	280.00
04/14/17	V. L. Martinez	0.40	L120	Calls with co-counsel regarding review of KPMG documents	280.00
04/14/17	V. L. Martinez	3.30	L120	Review and analyze employee settlement agreement and correspond with co-counsel regarding same	2,310.00
04/14/17	T. C. Ryan	0.50	L120	Review status of production	350.00
04/14/17	T. C. Ryan	0.50	L120	Analyze substantive issues regarding production	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/14/17	T. C. Ryan	0.20	L120	Review and revise cover letter	140.00
04/14/17	T. C. Ryan	0.30	L120	Conference with co-counsel regarding interview of former employee	210.00
04/17/17	S. N. Hastings	0.60	L110	Attention to privilege review issues, including correspondence with co-counsel and Deloitte's counsel	420.00
04/17/17	R. W. Hosking	1.00	L120	Review memoranda and emails regarding bankruptcy issues and subpoenas	700.00
04/17/17	R. W. Hosking	0.40	L120	Emails and conferences regarding bankruptcy issues and subpoenas and regarding strategy	280.00
04/18/17	S. N. Hastings	0.80	L110	Attention to Deloitte log and privilege review, including calls with co-counsel and counsel for Deloitte	560.00
04/18/17	V. L. Martinez	0.30	L120	Review weekly report	210.00
04/18/17	V. L. Martinez	0.20	L120	Correspond with S. Hastings and T. Ryan regarding weekly report	140.00
04/18/17	V. L. Martinez	0.50	L120	Review and analyze hot document from document review	350.00
04/18/17	V. L. Martinez	0.70	L120	Correspond with co-counsel regarding document review	490.00
04/18/17	V. L. Martinez	1.30	L120	Review settlement agreement language provided by co-counsel and comment on same	910.00
04/18/17	S. P. Reger	2.00	L110	Draft MOI for interview of former employee	740.00
04/18/17	N. A. Stockey	1.20	L120	Analyze materials for production to SEC per e-mails from T. Ryan	444.00
04/19/17	S. A. Bronder	4.50	P280	Attend meetings with T. Ryan and various WEC personnel regarding approach and initial collection of documents	1,665.00
04/19/17	S. A. Bronder	0.80	P280	Draft outline of process memo	296.00
04/19/17	S. A. Bronder	0.60	P280	Non-working travel to WEC	222.00
04/19/17	S. N. Hastings	0.30	L110	Attention to privilege	210.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/19/17	R. W. Manoso	2.70	L190	reviews, including call with other counsel Review background materials on internal investigation in relation to SEC investigation	999.00
04/19/17	V. L. Martinez	3.50	L120	Review hot documents and financial statements in preparation of narrative response	2,450.00
04/19/17	V. L. Martinez	0.50	L120	Correspond and hold call with T. Ryan regarding action plan items for the SEC investigation	350.00
04/19/17	V. L. Martinez	0.30	L120	Conference with KPMG counsel regarding status of review and production	210.00
04/19/17	V. L. Martinez	3.70	L120	Review and revise memorandum summarizing SEC's jurisdictional theories	2,590.00
04/19/17	S. P. Reger	1.00	L110	Finalize MOI of former employee interview	370.00
04/19/17	S. P. Reger	1.10	L110	Analyze Toshiba IIC report related to SEC jurisdictional issues	407.00
04/19/17	T. C. Ryan	8.00	L110	Conduct document collection interviews on-site in preparation for subpoena production and narrative responses	5,600.00
04/19/17	N. A. Stockey	0.80	L120	Review and analyze correspondence from co-counsel and materials for SEC subpoena issues	296.00
04/20/17	M. D. M. Bateman	2.00	L120	Conference with team regarding investigation	740.00
04/20/17	M. D. M. Bateman	2.30	L120	Review briefs related to privilege	851.00
04/20/17	S. A. Bronder	2.00	P930	Conference with team regarding background, next steps and drafting of strategy memo	740.00
04/20/17	A. R. Cashman	2.00	L120	Conference regarding SEC subpoena response	740.00
04/20/17	A. R. Cashman	3.50	L120	Legal research regarding privilege and SEC issues	1,295.00
04/20/17	A. R. Cashman	1.30	L120	Coordinate regarding strategy	481.00
04/20/17	L. A. Diersen	1.20	L140	Organize, stage and load	240.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				documents into WEC SEC database as requested by V. Martinez	
04/20/17	K. M. Gafner	2.00	L120	Attend team status meeting	740.00
04/20/17	K. M. Gafner	0.70	L120	Review documents for use in response to subpoena	259.00
04/20/17	S. N. Hastings	1.70	L110	Team status call and attention to privilege issues	1,190.00
04/20/17	R. W. Manoso	2.20	L120	Review outline for memo regarding legal research related to jurisdiction and causes of action	814.00
04/20/17	R. W. Manoso	1.40	L190	Attend meeting to discuss strategy and planning subpoena and potential bases for liability with T. Ryan, S. Hastings, V. Martinez	518.00
04/20/17	V. L. Martinez	1.00	L120	Conference with KLG team regarding steps needed to prepare to respond to the SEC	700.00
04/20/17	V. L. Martinez	0.70	L120	Conference with client regarding factual background	490.00
04/20/17	V. L. Martinez	0.60	L120	Review and revise strategy memorandum of action items to prepare for responding to the SEC	420.00
04/20/17	V. L. Martinez	0.50	L120	Conference with team to discuss necessary legal research	350.00
04/20/17	V. L. Martinez	0.30	L120	Correspond with S. Reger regarding document collection	210.00
04/20/17	V. L. Martinez	1.00	L120	Review and revise MOI	700.00
04/20/17	V. L. Martinez	0.20	L120	Correspond with S. Reger regarding MOI	140.00
04/20/17	V. L. Martinez	0.80	L120	Meet with S. Lambrakopoulos to read her into the SEC matter	560.00
04/20/17	V. L. Martinez	1.30	L120	Conduct research regarding Exchange Act	910.00
04/20/17	V. L. Martinez	0.10	L120	Find and send previous research on questions of jurisdiction to A. Cashman and R. Manoso	70.00
04/20/17	S. P. Reger	2.00	L110	Participate in work plan meeting	740.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/20/17	S. P. Reger	2.00	L110	Draft memorandum overview of securities laws as applied to SEC investigation	740.00
04/20/17	T. C. Ryan	1.10	L120	Organize document collection and response to the SEC	770.00
04/20/17	T. C. Ryan	1.30	L120	Address privilege issues	910.00
04/20/17	T. C. Ryan	3.60	L120	Organize legal and factual research for team	2,520.00
04/20/17	T. C. Ryan	2.00	L120	Conference with SEC team regarding legal and factual research	1,400.00
04/20/17	N. A. Stockey	2.00	L120	Attend team meeting for SEC subpoena and securities litigation strategy and issues	740.00
04/20/17	N. A. Stockey	1.00	L120	Research law for securities issues and SEC subpoena issues	370.00
04/20/17	N. A. Stockey	0.80	L120	Review and analyze background materials for SEC subpoena	296.00
04/21/17	M. D. M. Bateman	3.00	L120	Research law related to provisions of the Securities Exchange Act	1,110.00
04/21/17	S. A. Bronder	1.00	P280	Conference call with auditor counsel	370.00
04/21/17	S. A. Bronder	1.00	P280	Confer with A. Cashman and T. Ryan regarding privilege	370.00
04/21/17	A. R. Cashman	4.90	L120	Conduct legal research regarding privilege	1,813.00
04/21/17	A. R. Cashman	1.00	L120	Conference with T. Ryan and S. Bronder regarding privilege	370.00
04/21/17	L. A. Gehm	0.40	C200	Meet with R. Manoso to discuss assignment	148.00
04/21/17	L. A. Gehm	4.30	C200	Research waiver with respect to attorney client privilege	1,591.00
04/21/17	S. N. Hastings	0.30	L110	Conference with auditor counsel	210.00
04/21/17	S. N. Hastings	0.20	L110	Internal conference regarding conference with auditor counsel	140.00
04/21/17	S. E. Lambrakopoulos	0.70	B110	Review investigation-related background material in connection with SEC	490.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/21/17	R. W. Manoso	1.00	L120	investigation Additional attention to privilege issues, along with instruction to L. Gehm on further research	370.00
04/21/17	R. W. Manoso	3.00	L120	Research antifraud provisions for strategy memo, including recent treatment by courts and implications if court looks at where fraudulent conduct occurred	1,110.00
04/21/17	R. W. Manoso	0.90	L120	Research implication of Supreme Court's Janus opinion	333.00
04/21/17	V. L. Martinez	1.00	L120	Conference with T. Ryan and others regarding subpoena responses, research questions and related subjects	700.00
04/21/17	V. L. Martinez	0.30	L120	Direct associates regarding research questions	210.00
04/21/17	V. L. Martinez	2.40	L120	Review documents regarding narrative response to SEC	1,680.00
04/21/17	S. P. Reger	4.00	C300	Draft memorandum regarding potential causes of action underlying SEC investigation	1,480.00
04/21/17	N. A. Stockey	1.10	L120	Analyze legal privilege issues and securities litigation issues for SEC subpoena and related legal memorandum	407.00
04/24/17	M. D. M. Bateman	0.50	L120	Review co-counsel's presentation on Morrison issue	185.00
04/24/17	A. R. Cashman	1.50	L120	Legal research regarding SEC matter	555.00
04/24/17	A. R. Cashman	1.60	L120	Draft strategy memorandum	592.00
04/24/17	L. A. Gehm	1.50	C200	Research waiver with respect to attorney client privilege	555.00
04/24/17	L. A. Gehm	0.60	C200	Draft e-mail with findings and send to R. Manoso for review	222.00
04/24/17	R. W. Manoso	4.90	C200	Research cases and administrative proceedings regarding potential liability	1,813.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/24/17	V. L. Martinez	0.20	L120	Correspond with co-counsel regarding subpoena productions issues with KPMG's counsel	140.00
04/24/17	S. P. Reger	3.60	L110	Draft memorandum providing overview of anti-fraud securities laws	1,332.00
04/24/17	N. A. Stockey	1.60	L120	Research law regarding work product doctrine	592.00
04/25/17	M. D. M. Bateman	3.70	C200	Research jurisdictional issues	1,369.00
04/25/17	A. R. Cashman	8.40	L120	Draft strategy memorandum	3,108.00
04/25/17	R. W. Manoso	2.10	C200	Continue research as to theories of liability in preparation for strategy memorandum	777.00
04/25/17	R. W. Manoso	3.00	L120	Draft portions of strategy memorandum discussing jurisdictional reach of antifraud provisions of securities laws	1,110.00
04/25/17	R. W. Manoso	0.30	L190	Conference with privilege issues regarding investigative report and related material with A. Cashman	111.00
04/25/17	S. P. Reger	6.00	C200	Draft memorandum regarding anti-fraud provisions for securities laws	2,220.00
04/25/17	N. A. Stockey	2.70	L110	Continue to research regarding application of work product doctrine	999.00
04/26/17	M. D. M. Bateman	2.60	L120	Research law related to provision of securities law	962.00
04/26/17	A. R. Cashman	4.70	L120	Draft and revise strategy memorandum	1,739.00
04/26/17	K. M. Gafner	1.60	L120	Review research regarding jurisdiction	592.00
04/26/17	L. A. Gehm	0.20	C300	E-mail correspondence with R. Manoso regarding attorney client privilege research	74.00
04/26/17	R. W. Manoso	0.50	C200	Review questions regarding provisiosn of exchange act for purposes of strategic memorandum to client	185.00
04/26/17	R. W. Manoso	4.60	L120	Draft memorandum sections related to potential	1,702.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/26/17	R. W. Manoso	0.90	L190	securities liabilities for purposes of strategic memorandum to client Prepare for and attend status call re: privilege issues and strategic memorandum progress	333.00
04/26/17	S. P. Reger	6.90	C300	Research and draft memorandum regarding work-product protection	2,553.00
04/26/17	N. A. Stockey	1.00	L120	Meet and confer with SEC Subpoena team regarding updates, research preliminary findings, and action items	370.00
04/26/17	N. A. Stockey	1.50	L120	Research law regarding privilege issues and anticipation of litigation issues	555.00
04/26/17	N. A. Stockey	2.20	L120	Review and analyze materials and strategy memos regarding SEC subpoena	814.00
04/27/17	M. D. M. Bateman	0.90	C200	Research law related to securities law	333.00
04/27/17	S. A. Bronder	1.70	P280	Conference with team regarding securities	629.00
04/27/17	S. A. Bronder	0.50	P280	Review emails and case law regarding privilege	185.00
04/27/17	A. R. Cashman	4.00	L110	Conduct e-mail search on documents related to potential security transactions	1,480.00
04/27/17	A. R. Cashman	1.60	L110	Draft and revise strategy memorandum	592.00
04/27/17	K. M. Gafner	0.60	C200	Review jurisdiction and privilege research	222.00
04/27/17	L. A. Gehm	1.90	C200	Research history of securities enforcement actions against a subsidiary	703.00
04/27/17	S. E. Lambrakopoulos	0.80	B110	Review background materials regarding investigation	560.00
04/27/17	R. W. Manoso	4.00	L120	Continue draft of strategy memorandum sections pertaining to secondary liability under securities laws	1,480.00
04/27/17	S. P. Reger	4.00	C300	Research and draft memorandum regarding	1,480.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/27/17	T. C. Ryan	1.00	L110	work-product protection Review draft strategy memorandum	700.00
04/27/17	T. C. Ryan	2.50	L110	Review status and results of legal research	1,750.00
04/27/17	T. C. Ryan	0.80	L110	Review status of subpoena response	560.00
04/27/17	N. A. Stockey	1.30	L120	Review, analyze, and research law regarding privilege issues and co-counsel memorandum and related materials regarding SEC subpoena	481.00
04/28/17	M. D. M. Bateman	0.40	L120	Draft and revise research e-mail related to securities research	148.00
04/28/17	S. A. Bronder	1.20	P280	Non-working travel to and from WEC	444.00
04/28/17	S. A. Bronder	2.00	P280	Conference with client regarding document collection	740.00
04/28/17	S. A. Bronder	3.60	P280	Interview former employee	1,332.00
04/28/17	A. R. Cashman	3.00	L110	Review documents regarding key transactions	1,110.00
04/28/17	A. R. Cashman	0.90	L110	Update memorandum regarding the key transactions	333.00
04/28/17	S. N. Hastings	0.50	L110	Conference with V. Martinez and S. Lambrakopolous regarding Deloitte privilege review	350.00
04/28/17	S. E. Lambrakopoulos	0.60	B110	Participate in conference call with co-counsel regarding status and strategy	420.00
04/28/17	S. E. Lambrakopoulos	0.40	B110	Follow-up with V. Martinez regarding status and strategy	280.00
04/28/17	R. W. Manoso	2.50	L120	Continue draft of strategy memorandum sections	925.00
04/28/17	V. L. Martinez	1.00	L120	Conference with team regarding status of SEC inquiries and subpoena response efforts	700.00
04/28/17	V. L. Martinez	1.50	L120	Review documents related to potential security issues	1,050.00
04/28/17	V. L. Martinez	0.50	L120	Address document production issues with Deloitte counsel	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/28/17	V. L. Martinez	0.30	L120	Correspond with A. Cashman and R. Manoso regarding the status of research assignments	210.00
04/28/17	S. P. Reger	8.00	C300	Draft memorandum analyzing privilege issues	2,960.00
04/28/17	N. A. Stockey	1.20	L120	Analyze law and legal memoranda regarding securities litigation and privilege issues	444.00
04/30/17	A. R. Cashman	1.10	L120	Draft strategy memo	407.00
04/30/17	R. W. Manoso	1.50	L120	Continue draft of strategy memorandum portions	555.00
05/01/17	M. D. M. Bateman	1.60	L120	Draft and revise memorandum regarding securities issues	592.00
05/01/17	A. R. Cashman	4.00	L120	Review documents produced by co-counsel to the SEC	1,480.00
05/01/17	A. R. Cashman	1.50	L120	Draft strategy memorandum incorporating documents produced by co-counsel to the SEC	555.00
05/01/17	R. W. Manoso	8.20	L120	Complete draft of strategy memorandum portions regarding jurisdiction and liability application	3,034.00
05/01/17	V. L. Martinez	0.50	L120	Correspond with S. Lambrakopoulos and T. Ryan to coordinate assignments among the associates and other team members	350.00
05/01/17	V. L. Martinez	0.60	L120	Meet with S. Lambrakopoulos to provide background documents on the case and to discuss the status of current assignments and tasks	420.00
05/01/17	V. L. Martinez	1.50	L120	Correspond with S. Bronder regarding witness interviews and review same	1,050.00
05/01/17	V. L. Martinez	1.90	L120	Review testimony summary	1,330.00
05/01/17	S. P. Reger	7.20	C300	Draft memorandum analyzing privilege issues	2,664.00
05/01/17	M.L. Thibadeau	1.80	L120	Research application of Bankruptcy Rules to SEC enforcement action	666.00
05/02/17	M. D. M. Bateman	5.20	L120	Draft and revise memorandum regarding	1,924.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				securities issues	
05/02/17	A. R. Cashman	6.90	L120	Draft narrative response to SEC	2,553.00
05/02/17	J. A. Georges	0.20	L140	Respond to A. Cashman request regarding Network Share set-up	50.00
05/02/17	R. W. Manoso	3.20	L110	Review factual reports regarding background in evaluation of potential claims, along with review of underlying key documents	1,184.00
05/02/17	V. L. Martinez	1.00	L120	Conference with co-counsel regarding KPMG's privilege position	700.00
05/02/17	V. L. Martinez	1.50	L120	Review KPMG MSA	1,050.00
05/02/17	V. L. Martinez	4.00	L120	Review memoranda and research underlying draft narrative response to SEC	2,800.00
05/02/17	V. L. Martinez	0.60	L120	Revise legal memorandum	420.00
05/02/17	S. P. Reger	1.70	C300	Draft memorandum regarding privilege issues	629.00
05/02/17	T. C. Ryan	0.50	L120	Phone conference with co-counsel	350.00
05/02/17	T. C. Ryan	1.80	L120	Review legal research and strategy memorandum	1,260.00
05/02/17	M.L. Thibadeau	3.40	L120	Research case law and prepare draft memorandum regarding bankruptcy rules	1,258.00
05/03/17	M. D. M. Bateman	0.10	L120	Circulate memorandum regarding securities issues	37.00
05/03/17	S. A. Bronder	2.00	P930	Participate in interview	740.00
05/03/17	S. A. Bronder	3.50	P930	Draft memorandum of interview	1,295.00
05/03/17	S. A. Bronder	0.60	P930	Conference with client regarding status of investigation	222.00
05/03/17	A. R. Cashman	2.20	L120	Draft narrative response for SEC	814.00
05/03/17	A. R. Cashman	2.80	L120	Review documents to determine chronology and key events	1,036.00
05/03/17	A. R. Cashman	0.50	L120	Conference with V. Martinez regarding strategy memo and research	185.00
05/03/17	A. R. Cashman	0.80	L120	Review privilege memorandum	296.00
05/03/17	S. N. Hastings	0.20	L110	Email correspondence with counsel for Deloitte and attention to related privilege	140.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				review	
05/03/17	S. E. Lambrakopoulos	1.00	B110	Participate in employee interview related to narrative response to SEC	700.00
05/03/17	S. E. Lambrakopoulos	1.50	B110	Various emails with team or Deloitte privilege review, auditor subpoenas and related matters	1,050.00
05/03/17	R. W. Manoso	1.50	L120	Continue developing understanding of facts related to narrative response and evaluate potential claims	555.00
05/03/17	R. W. Manoso	1.30	L120	Revise relevant portions of strategic memorandum	481.00
05/03/17	V. L. Martinez	4.50	L120	Review and revise strategy memorandum	3,150.00
05/03/17	V. L. Martinez	1.00	L120	Attend employee interview of by phone	700.00
05/03/17	V. L. Martinez	2.00	L120	Review and revise legal research memorandum drafted by R. Manoso and M. Bateman, and discuss additional research necessary	1,400.00
05/03/17	S. P. Reger	6.10	C300	Research and draft memorandum regarding federal securities	2,257.00
05/03/17	T. C. Ryan	3.00	L110	Conduct preliminary client interview of accounting group personnel to gather location of core documents responsive to subpoena and underlying facts	2,100.00
05/03/17	M.L. Thibadeau	4.90	L120	Research case law and prepare memorandum regarding application of bankruptcy rules to SEC claims	1,813.00
05/04/17	S. A. Bronder	1.10	P280	Draft MOI regarding employee interview related to historic accounting issues	407.00
05/04/17	A. R. Cashman	3.00	L120	Prepare documents for production	1,110.00
05/04/17	A. R. Cashman	2.30	L120	Prepare draft narrative response for SEC	851.00
05/04/17	A. R. Cashman	0.50	L120	Edit strategy memo	185.00
05/04/17	A. R. Cashman	0.50	L120	Confer with team regarding status	185.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/04/17	S. E. Lambrakopoulos	2.50	B110	Review privilege matters relating to Deloitte subpoena	1,750.00
05/04/17	S. E. Lambrakopoulos	0.50	B110	Conference with S. Hastings regarding privilege matters	350.00
05/04/17	S. E. Lambrakopoulos	2.80	B110	Review memos regarding privilege materials and other materials	1,960.00
05/04/17	R. W. Manoso	8.70	L120	Conduct additional research regarding potential primary liability under securities law and incorporate revisions to strategy memo	3,219.00
05/04/17	V. L. Martinez	0.50	L120	Conference with auditor counsel	350.00
05/04/17	V. L. Martinez	4.00	L120	Research SEC enforcement history on similar claims	2,800.00
05/04/17	V. L. Martinez	0.50	L120	Correspond with S. Lambrakopoulos regarding status of Deloitte production	350.00
05/04/17	V. L. Martinez	0.60	L120	Review and revise legal research memorandum on the applicability of certain federal securities laws	420.00
05/04/17	S. P. Reger	5.50	C300	Research and draft memorandum regarding federal securities laws	2,035.00
05/04/17	T. C. Ryan	0.50	L110	Status conference with co-counsel	350.00
05/04/17	T. C. Ryan	3.00	L110	Review and QC documents for production	2,100.00
05/05/17	M. D. M. Bateman	1.30	L120	Draft and revise memorandum regarding securities issues	481.00
05/05/17	A. R. Cashman	1.80	L110	Review documents and draft narrative response for SEC	666.00
05/05/17	A. R. Cashman	1.30	L110	Review documents regarding potential accounting issue	481.00
05/05/17	J. A. Georges	0.10	L140	Draft email communications with A. Cashman, e-DAT, IT regarding Network Share	25.00
05/05/17	S. E. Lambrakopoulos	0.60	B110	Participate in telephone call with SEC staff, T. Ryan and co-counsel regarding SEC	420.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				investigation	
05/05/17	S. E. Lambrakopoulos	0.50	B110	Debrief conference call regarding SEC investigation	350.00
05/05/17	S. E. Lambrakopoulos	1.90	B110	Review and prepare privilege redactions for Deloitte documents	1,330.00
05/05/17	S. E. Lambrakopoulos	0.80	B110	Various emails with DeLoitte counsel, S. Hastings and N. Stockey regarding privilege redactions	560.00
05/05/17	R. W. Manoso	1.30	L120	Continue review of interview memoranda and documents related to accounting issues	481.00
05/05/17	V. L. Martinez	0.50	L120	Conference with S. Lambrakopoulos, T. Ryan and co-counsel egarding conversation with SEC staff and planned steps in response	350.00
05/05/17	S. P. Reger	5.10	C300	Analyze case law and draft memorandum regarding the Securities Act	1,887.00
05/05/17	T. C. Ryan	0.50	L120	Conference with co-counsel	350.00
05/05/17	T. C. Ryan	0.40	L120	Conference with SEC staff attorney	280.00
05/05/17	T. C. Ryan	0.60	L120	Address follow-up issues	420.00
05/05/17	M.L. Thibadeau	0.20	L120	Telephone conference with T. Ryan regarding research on bankruptcy issue	74.00
05/06/17	V. L. Martinez	0.40	L120	Review research memorandum on bankruptcy law	280.00
05/06/17	V. L. Martinez	0.30	L120	Correspond with T. Ryan regarding the research memorandum	210.00
05/06/17	V. L. Martinez	1.30	L120	Review research on potential claims under securities laws	910.00
05/08/17	M. D. M. Bateman	0.20	L120	Draft e-mail distributing memorandum on securities issues	74.00
05/08/17	S. A. Bronder	0.50	P280	Conference with A. Cashman regarding production of WEC financial documents	185.00
05/08/17	S. A. Bronder	0.40	P280	Search Ringtail for documents	148.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/08/17	A. R. Cashman	2.10	L110	Edit strategy memo	777.00
05/08/17	A. R. Cashman	2.50	L110	Prepare production	925.00
05/08/17	A. R. Cashman	1.00	L110	Finalize narrative response to the SEC and search for and review documents for the same	370.00
05/08/17	S. E. Lambrakopoulos	0.50	B110	Review memo regarding bankruptcy effect on SEC claims process	350.00
05/08/17	S. E. Lambrakopoulos	1.00	B110	Review various interview memos	700.00
05/08/17	R. W. Manoso	0.70	L120	Review and revise strategy memorandum regarding potential causes of action by SEC along with status update	259.00
05/08/17	V. L. Martinez	1.50	L120	Review interview memoranda regarding historic accounting adjustments	1,050.00
05/08/17	V. L. Martinez	1.00	L120	Conduct research on provisions of the Securities Act of 1933	700.00
05/08/17	V. L. Martinez	0.50	L120	Correspond with R. Manoso and S. Reger on the status of research on securities issues	350.00
05/08/17	V. L. Martinez	1.00	L120	Review memorandum on potential bases of jurisdiction and potential causes of action	700.00
05/08/17	V. L. Martinez	0.70	L120	Correspond with co-counsel regarding status of KPMG production	490.00
05/08/17	V. L. Martinez	0.60	L120	Internal conference on comfort order with the SEC regarding the timing of the need to make a claim in the bankruptcy proceeding	420.00
05/08/17	V. L. Martinez	2.20	L120	Conduct research on case law following Janus Capital Group v. First Derivative Traders	1,540.00
05/08/17	S. P. Reger	5.50	C300	Analyze case law and draft memorandum regarding provisions of federal securities laws	2,035.00
05/09/17	S. A. Bronder	3.70	P280	Review and revise draft narrative response to the SEC	1,369.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/09/17	S. A. Bronder	0.50	P280	Exchange emails with T. Ryan and V. Martinez regarding narrative response to the SEC	185.00
05/09/17	A. R. Cashman	0.60	L120	Conference with S. Bronder regarding narrative response to the SEC	222.00
05/09/17	A. R. Cashman	0.50	L120	Review documents regarding narrative response to the SEC	185.00
05/09/17	A. R. Cashman	2.50	L120	Edit strategy memo	925.00
05/09/17	S. E. Lambrakopoulos	0.50	B110	Finalize redactions and email Deloitte counsel regarding production to SEC	350.00
05/09/17	R. W. Manoso	6.20	L120	Continue revisions to strategy memorandum regarding potential claims, along with analysis of potential transactions to be focus of SEC investigation	2,294.00
05/09/17	V. L. Martinez	2.50	L120	Review and revise legal research memorandum regarding whether negotiations may constitute an offer under the Securities Act	1,750.00
05/09/17	V. L. Martinez	1.00	L120	Conduct research to find further supporting cases	700.00
05/09/17	V. L. Martinez	0.30	L120	Correspond with S. Reger regarding supporting cases	210.00
05/09/17	V. L. Martinez	1.00	L120	Correspond and hold call with co-counsel regarding negotiations with KPMG counsel regarding reviewing and redacting KPMG materials	700.00
05/09/17	V. L. Martinez	2.70	L120	Conduct legal research on claims under Securities Act as well as cases following SEC ruling in Flannery and Hopkins	1,890.00
05/09/17	S. P. Reger	5.10	C300	Analyze case law and draft memorandum regarding federal securities laws for development of overall strategy memorandum	1,887.00
05/10/17	S. A. Bronder	0.60	P280	Revise narrative response to the SEC	222.00
05/10/17	A. R. Cashman	2.50	L110	Prepare narrative response	925.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				to the SEC	
05/10/17	S. E. Lambrakopoulos	1.00	B110	Various conferences with V. Martinez regarding investigation	700.00
05/10/17	S. E. Lambrakopoulos	0.50	B110	Emails with Deloitte counsel regarding production	350.00
05/10/17	S. E. Lambrakopoulos	1.30	B110	Review memos by associates on legal issues	910.00
05/10/17	R. W. Manoso	4.60	L120	Revise memorandum regarding potential claims, along with additional research on conduct and effects test for determining jurisdiction	1,702.00
05/10/17	V. L. Martinez	0.40	L120	Correspond with KPMG counsel about redactions in Relativity database	280.00
05/10/17	V. L. Martinez	0.40	L120	Task S. Reger with creating a timeline of relevant transactions, announcements and public filings	280.00
05/10/17	V. L. Martinez	0.30	L120	Request certain documents from S. Bronder	210.00
05/10/17	V. L. Martinez	1.50	L120	Revise legal research memorandum regarding potential means for establishing jurisdiction	1,050.00
05/10/17	V. L. Martinez	1.40	L120	Meet with R. Manoso to go over edits and remaining questions	980.00
05/10/17	S. P. Reger	1.00	C300	Finalize memorandum regarding possible SEC jurisdictional bases	370.00
05/10/17	S. P. Reger	3.50	C300	Draft timeline of events leading to possible SEC jurisdictional bases	1,295.00
05/10/17	N. A. Stockey	0.40	L120	Update redactions and finalize letters for Deloitte per S. Lambrakopoulos	148.00
05/11/17	S. A. Bronder	0.60	P280	Revise draft letter to SEC	222.00
05/11/17	A. R. Cashman	2.00	L120	Review documents related to narrative response to SEC	740.00
05/11/17	A. R. Cashman	0.30	L120	Conference with T. Ryan regarding status	111.00
05/11/17	A. R. Cashman	0.50	L120	Draft chronology regarding historic accounting issues	185.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/11/17	A. R. Cashman	2.60	L120	Edit strategy memo	962.00
05/11/17	R. W. Manoso	4.20	L120	Finalize memorandum regarding potential claims	1,554.00
05/11/17	V. L. Martinez	0.40	L120	Conference with T. Ryan to update him on progress of legal research assignments and discussions with counsel for KPMG	280.00
05/11/17	V. L. Martinez	0.40	L120	Ccorrespond with A. Cashman regarding how to write cover letters for production to the SEC	280.00
05/11/17	V. L. Martinez	0.50	L120	Correspond with S. Bronder regarding narrative response	350.00
05/11/17	V. L. Martinez	2.10	L120	Review and revise narrative response	1,470.00
05/11/17	V. L. Martinez	1.70	L120	Review legal research memorandum regarding the potential equity offer	1,190.00
05/11/17	V. L. Martinez	0.40	L120	Correspond with KPMG counsel regarding redactions in the KPMG Relativity system	280.00
05/11/17	S. P. Reger	1.00	C300	Draft timeline of key events leading to potential SEC jurisdiction	370.00
05/11/17	S. P. Reger	4.20	C300	Review and analyze Toshiba Article 26 report for memorandum of relevant Westinghouse statements	1,554.00
05/11/17	T. C. Ryan	1.30	L110	Conference with WEC Accounting Staff regarding FY2013 accounting issues	910.00
05/12/17	A. R. Cashman	5.00	L120	Prepare for and interview employee regarding Project G accounting	1,850.00
05/12/17	A. R. Cashman	1.30	L120	Discuss strategy with T. Ryan	481.00
05/12/17	S. E. Lambrakopoulos	2.50	B110	Review Article 26 memo and excerpts	1,750.00
05/12/17	R. W. Manoso	0.40	L120	Finalize memorandum regarding potential SEC claims and update master memorandum regarding strategies for subpoena response	148.00
05/12/17	V. L. Martinez	3.30	L120	Finalize legal research memorandum on potential bases of jurisdiction and	2,310.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				causes of action and send same to the team for inclusion in the strategy memo	
05/12/17	V. L. Martinez	0.50	L120	Review S. Reger's summary of the Article 26 report	350.00
05/12/17	V. L. Martinez	0.50	L120	Correspond with S. Bronder and A. Cashman about integrating a point from the Article 26 report	350.00
05/12/17	V. L. Martinez	0.70	L120	Hold weekly call with co-counsel	490.00
05/12/17	V. L. Martinez	0.50	L120	Correspond with T. Ryan regarding the timing of the narrative response to the SEC	350.00
05/12/17	S. P. Reger	2.10	C300	Draft production index for SEC production on May 10, 2017	777.00
05/13/17	V. L. Martinez	0.50	L120	Review revised narrative response to the SEC	350.00
05/13/17	V. L. Martinez	0.50	L120	Correspond with A. Cashman to answer questions raised in the draft	350.00
05/13/17	V. L. Martinez	0.40	L120	Correspond with co-counsel regarding questions raised in the draft	280.00
05/15/17	A. R. Cashman	0.70	L110	Confer encewith T. Ryan regarding narrative response to the SEC	259.00
05/15/17	A. R. Cashman	1.00	L110	Review memo regarding SEC jurisdiction	370.00
05/15/17	S. E. Lambrakopoulos	0.70	B110	Confer encewith V. Martinez regarding narratives for SEC	490.00
05/15/17	S. E. Lambrakopoulos	0.50	B110	Emails with Deloitte counsel regarding production to SEC	350.00
05/15/17	S. E. Lambrakopoulos	1.00	B110	Review Article 26 report and materials related to narrative response	700.00
05/15/17	R. W. Manoso	0.50	L110	Attend call regarding treatment of historic accounting issues with WEC accounting group employee, along with review of spreadsheets showing accounting treatment	185.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/15/17	V. L. Martinez	2.60	L120	Conference with co-counsel regarding status of SEC investigation and narrative response	1,820.00
05/15/17	V. L. Martinez	1.00	L120	Conference with employee to discuss factual background on journal entries related to historic accounting issue	700.00
05/15/17	V. L. Martinez	1.50	L120	Review and revise draft narrative response	1,050.00
05/15/17	V. L. Martinez	0.70	L120	Hold call with T. Ryan regarding the narrative response	490.00
05/15/17	T. C. Ryan	0.70	L120	Review documents supporting narrative response	490.00
05/15/17	T. C. Ryan	2.20	L120	Draft and revise narrative response	1,540.00
05/15/17	T. C. Ryan	0.70	L120	Conference with co-counsel regarding narrative response	490.00
05/16/17	A. R. Cashman	0.50	L110	Confer with T. Ryan regarding narrative response	185.00
05/16/17	A. R. Cashman	0.20	L110	Edit narrative response	74.00
05/16/17	S. E. Lambrakopoulos	1.20	B110	Review materials and review and revise draft narrative to SEC	840.00
05/16/17	V. L. Martinez	0.40	L120	Hold call with T. Ryan regarding narrative response to the SEC	280.00
05/16/17	V. L. Martinez	1.20	L120	Read background documents and compare to draft	840.00
05/16/17	N. A. Stockey	0.70	L120	Review and analyze SEC potential claims memorandum and research issues	259.00
05/17/17	A. R. Cashman	1.20	L110	Edit narrative response to the SEC	444.00
05/17/17	J. A. Georges	0.10	L660	Respond to T. Ryan request regarding document issues	25.00
05/17/17	S. E. Lambrakopoulos	0.70	B110	Conference call with T. Ryan, V. Martinez and co-counsel regarding narrative for SEC	490.00
05/17/17	S. E.	0.80	B110	Provide comments	560.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
	Lambrakopoulos			regarding conference call with co-counsel	
05/17/17	S. E. Lambrakopoulos	1.00	B110	Review interview memos in preparation for potential SEC testimony	700.00
05/17/17	V. L. Martinez	0.70	L120	Conference with S. Lambrakopoulos, T. Ryan and co-counsel regarding edits to narrative letter	490.00
05/17/17	V. L. Martinez	1.20	L120	Review and reconcile co-counsel's and client edits	840.00
05/17/17	V. L. Martinez	1.10	L120	Review documents on financial accounting issues	770.00
05/17/17	T. C. Ryan	0.40	L120	Revise draft letter	280.00
05/17/17	T. C. Ryan	0.50	L120	Conference with co-counsel regarding letter	350.00
05/17/17	T. C. Ryan	0.30	L120	Circulate to client	210.00
05/17/17	T. C. Ryan	0.30	L120	Review comments	210.00
05/18/17	A. R. Cashman	1.00	L110	Edit narrative response to the SEC	370.00
05/18/17	A. R. Cashman	0.60	L110	Review documents regarding narrative response to the SEC	222.00
05/18/17	S. E. Lambrakopoulos	0.70	B110	Telephone call with Deloitte counsel regarding Deloitte subpoena	490.00
05/18/17	S. E. Lambrakopoulos	0.50	B110	Review and revise related search terms	350.00
05/18/17	S. E. Lambrakopoulos	0.60	B110	Review charges/comments to SEC narrative	420.00
05/18/17	V. L. Martinez	0.30	L120	Correspond with T. Ryan regarding edits to narrative	210.00
05/18/17	V. L. Martinez	0.20	L120	Review correspondence regarding accounting adjustments	140.00
05/19/17	A. R. Cashman	1.60	L110	Edit narrative response to the SEC	592.00
05/19/17	S. E. Lambrakopoulos	0.40	B110	Review revised letter to SEC and related background materials	280.00
05/19/17	S. E. Lambrakopoulos	0.40	B110	Emails with team regarding background materials	280.00
05/19/17	S. E. Lambrakopoulos	0.70	B110	Emails with Deloitte counsel regarding review of documents for SEC subpoena	490.00
05/19/17	V. L. Martinez	1.50	L120	Conference with KLG team and co-counsel regarding redactions to certain	1,050.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				exhibits to be provided to the SEC	
05/19/17	T. C. Ryan	0.50	L110	Conference with client regarding draft letter	350.00
05/19/17	T. C. Ryan	1.00	L110	Revise letter	700.00
05/19/17	T. C. Ryan	1.50	L110	Conference with co-counsel regarding privilege issues	1,050.00
05/19/17	T. C. Ryan	1.00	L110	Incorporate same into exhibits	700.00
05/19/17	T. C. Ryan	0.20	L110	Finalize letter	140.00
05/22/17	S. A. Bronder	0.60	P280	Conference with T. Ryan and A. Cashman regarding next steps	222.00
05/22/17	A. R. Cashman	0.60	L110	Conference regarding status with T. Ryan and S. Bronder	222.00
05/22/17	A. R. Cashman	1.00	L110	Edit strategy memo	370.00
05/22/17	A. R. Cashman	0.50	L110	Prepare documents for production	185.00
05/22/17	A. R. Cashman	1.60	L110	Review financial accounting documents	592.00
05/22/17	S. E. Lambrakopoulos	0.40	B110	Conference with V. Martinez regarding Deloitte and KPMG subpoenas	280.00
05/22/17	S. E. Lambrakopoulos	0.60	B110	Various emails with team regarding subpoenas and regarding SEC requests	420.00
05/22/17	V. L. Martinez	0.50	L120	Correspond with co-counsel regarding KPMG confidentiality agreement	350.00
05/22/17	V. L. Martinez	0.40	L120	Correspond with T. Ryan and hold call with A. Cashman regarding drafting a FOIA confidentiality request letter to accompany last Friday's production	280.00
05/22/17	V. L. Martinez	1.00	L120	Review background documents regarding accounting testing by Deloitte and financial reporting by Westinghouse	700.00
05/22/17	V. L. Martinez	0.60	L120	Meet with S. Lambrakopoulos to discuss search terms for documents to be provided to Deloitte counsel	420.00
05/23/17	S. A. Bronder	0.30	P280	Review emails from V. Martinez and exchange emails with S.	111.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				Lampbrakopoulos regarding privilege search terms for Deloitte subpoena response	
05/23/17	A. R. Cashman	2.90	L110	Review documents and draft second narrative	1,073.00
05/23/17	V. L. Martinez	0.20	L120	Review FOIA request letter drafted by A. Cashman	140.00
05/23/17	V. L. Martinez	0.40	L120	Edit list of search terms provided by Deloitte counsel for work products on certain Deloitte engagements	280.00
05/23/17	T. C. Ryan	1.60	L110	Review, organize and outline second narrative response to SEC	1,120.00
05/24/17	V. L. Martinez	0.40	L120	Hold call with T. Ryan regarding status of SEC investigation, plans for further presentations, and how to memorialize approach to the case	280.00
05/25/17	A. R. Cashman	0.60	L110	Prepare tracking chart	222.00
05/25/17	A. R. Cashman	1.00	L110	Edit second narrative response	370.00
05/25/17	V. L. Martinez	0.70	L120	Hold call with KPMG counsel regarding KPMG document review agreement	490.00
05/25/17	V. L. Martinez	0.40	L120	Hold calls with T. Ryan and client regarding certain clauses in document review agreement to secure approval from the client	280.00
05/25/17	V. L. Martinez	0.40	L120	Hold call with T. Ryan regarding how to respond to call from SEC staff	280.00
05/25/17	V. L. Martinez	0.40	L120	Correspond with KPMG counsel regarding call from SEC staff	280.00
05/25/17	V. L. Martinez	1.10	L120	Begin to review and revise jurisdiction section of legal research memo in response to call from T. Ryan	770.00
05/26/17	V. L. Martinez	2.20	L120	Draft memorandum regarding potential SEC bases of enforcement and responsive defense strategies	1,540.00
05/26/17	V. L. Martinez	0.50	L120	Discuss terms of KPMG	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/26/17	V. L. Martinez	0.70	L120	confidentiality agreement with co-counsel Hold call with T. Ryan to discuss call received from SEC	490.00
05/29/17	V. L. Martinez	1.70	L120	Draft memorandum regarding potential SEC bases of enforcement and responsive defense strategies	1,190.00
05/30/17	S. A. Bronder	1.00	P280	Draft email regarding search terms to identify privileged Deloitte docs	370.00
05/30/17	S. A. Bronder	0.30	P280	Confer with T. Ryan and A. Cashman regarding status and next steps	111.00
05/30/17	A. R. Cashman	0.30	L120	Meet with T. Ryan and S. Bronder regarding status	111.00
05/30/17	A. R. Cashman	0.10	L120	Edit search terms for Deloitte privilege review	37.00
05/30/17	S. E. Lambrakopoulos	0.60	B110	Various emails with T. Ryan and V. Martinez regarding SEC request for testimony and witness representation	420.00
05/30/17	S. E. Lambrakopoulos	0.20	B110	Emails with S. Broder regarding Deloitte document review search terms	140.00
05/30/17	R. W. Manoso	5.50	C200	Research regarding evaluation of potential claims from SEC	2,035.00
05/30/17	V. L. Martinez	1.60	L120	Draft memorandum regarding defense strategies given the state of the law	1,120.00
05/30/17	V. L. Martinez	0.40	L120	Hold call with co-counsel regarding KPMG confidentiality agreement	280.00
05/30/17	V. L. Martinez	1.00	L120	Call T. Ryan to discuss SEC request for witnesses, and SEC knowledge of certain transactions	700.00
05/30/17	V. L. Martinez	3.00	L120	Write up email for T. Ryan on SEC rules regarding counsel attendance at testimony	2,100.00
05/30/17	T. C. Ryan	0.50	L120	Address representation issues	350.00
05/31/17	A. R. Cashman	2.10	L110	Draft second narrative response to SEC	777.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/31/17	S. E. Lambrakopoulos	0.70	B110	Conference call with T. Ryan, V. Martinez, client and co-counsel regarding SEC staff questions on individual witnesses	490.00
05/31/17	S. E. Lambrakopoulos	0.70	B110	Various conferences and emails with V. Martinez and T. Ryan regarding SEC staff questions	490.00
05/31/17	S. E. Lambrakopoulos	0.50	B110	Review potential search terms for Deloitte subpoena	350.00
05/31/17	V. L. Martinez	3.70	L120	Draft memorandum outlining subpoena response and defense strategies given the uncertain state of the law	2,590.00
05/31/17	V. L. Martinez	0.50	L120	Hold call regarding responding to SEC's request to interview certain witnesses and seek email review	350.00
05/31/17	V. L. Martinez	1.00	L120	Hold call with co-counsel retention of pool counsel	700.00
05/31/17	V. L. Martinez	2.00	L120	Review and provide comments on second narrative response	1,400.00
TOTAL FEES				736.20 hrs	\$ <u>371,340.00</u>

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TIMEKEEPER SUMMARY

M. D. M. Bateman	23.80	hrs at	\$	370.00 / hr	8,806.00
S. A. Bronder	34.60	hrs at	\$	370.00 / hr	12,802.00
A. R. Cashman	108.50	hrs at	\$	370.00 / hr	40,145.00
L. A. Diersen	1.20	hrs at	\$	200.00 / hr	240.00
K. M. Gafner	4.90	hrs at	\$	370.00 / hr	1,813.00
L. A. Gehm	8.90	hrs at	\$	370.00 / hr	3,293.00
J. A. Georges	0.40	hrs at	\$	250.00 / hr	100.00
S. N. Hastings	19.80	hrs at	\$	700.00 / hr	13,860.00
R. W. Hosking	3.40	hrs at	\$	700.00 / hr	2,380.00
S. E. Lambrakopoulos	34.80	hrs at	\$	700.00 / hr	24,360.00
R. W. Manoso	81.80	hrs at	\$	370.00 / hr	30,266.00
V. L. Martinez	196.40	hrs at	\$	700.00 / hr	137,480.00
J. D. Morrison	7.00	hrs at	\$	370.00 / hr	2,590.00
S. P. Reger	89.90	hrs at	\$	370.00 / hr	33,263.00
T. C. Ryan	46.20	hrs at	\$	700.00 / hr	32,340.00
N. A. Stockey	46.30	hrs at	\$	370.00 / hr	17,131.00
M.L. Thibadeau	28.30	hrs at	\$	370.00 / hr	10,471.00
TOTAL FEES	736.20	hrs			\$ <u>371,340.00</u>

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TASK CODE SUMMARY

B110	Case Administration	34.80 hrs	24,360.00
C200	Researching Law	38.90 hrs	14,393.00
C300	Analysis and Advice	71.70 hrs	26,727.00
L110	Fact Investigation/Development	107.90 hrs	57,083.00
L120	Analysis/Strategy	436.40 hrs	231,494.00
L140	Document/File Management	1.50 hrs	315.00
L190	Other Case Assessment, Development and	9.00 hrs	3,660.00
L650	eDiscovery Review	1.30 hrs	481.00
L660	eDiscovery Analysis	0.10 hrs	25.00
P280	Other	26.50 hrs	9,805.00
P930	Other	8.10 hrs	2,997.00
TOTAL FEES		736.20 hrs	\$ <u>371,340.00</u>

DISBURSEMENTS & OTHER CHARGES

DESCRIPTION	AMOUNT
Copying Expense	44.10
Lexis Research	477.75
Litigation Support Charges - Ringtail	446.77
Long Distance Courier	55.05
Conference Room Rental - Marriott Pittsburgh	577.17
Pacer Research	60.60
Telephone / Conference Calls / Fx Line Trans	21.29
Travel Expenses: Hotel	577.98
Travel Expenses: Parking	96.00
Travel Expenses: Mileage	27.82
Travel Expenses: Tolls	28.20
Travel Expenses: Gasoline	29.10
Travel Expenses: Meals	32.06
Westlaw Research	3,430.87
DISBURSEMENTS & OTHER CHARGES	\$ <u>5,904.76</u>

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Tax ID No. 25 0921018

Westinghouse Electric Co. LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066

Invoice Date : July 24, 2017
Invoice Number : 3410074
Services Through : June 30, 2017

0236915.00030 Subpoena Response

INVOICE SUMMARY

Fees	\$ 147,758.00
Disbursements and Other Charges	\$ <u>1,491.17</u>
CURRENT INVOICE DUE	\$ <u><u>149,249.17</u></u>

Due and Payable upon Receipt

Mail: K&L Gates LLP, K&L Gates Center – RCAC, 210 Sixth Ave, Pittsburgh, PA 15222

Wire Transfer Instructions: Receiving Bank: The Bank of New York Mellon, 500 Ross Street, Pittsburgh, PA 15262
BIC Code: IRVTUS3N
ABA: 043000261
Beneficiary: K&L Gates LLP AIS Account
Acct No.: 127-2657

When initiating a wire transfer/ACH, please reference client/matter number on wire information and please send notification to RCAC_East@klgates.com with details including dollar amount, date and client/matter/invoice number(s).

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FEES

DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/01/17	A. R. Cashman	0.20	L110	Review V. Martinez edits to goodwill narrative	74.00
06/01/17	S. E. Lambrakopoulos	0.70	B110	Conference with T. Ryan regarding former employee interview and next steps	490.00
06/01/17	S. E. Lambrakopoulos	0.30	B110	Review emails relating to third party subpoenas	210.00
06/01/17	V. L. Martinez	0.80	L120	Draft memorandum outlining subpoena response and defense strategies given the uncertain state of the law	560.00
06/01/17	V. L. Martinez	0.70	L120	Discuss the same with T. Ryan and subpoena response strategies	490.00
06/02/17	A. R. Cashman	0.60	L110	Conference with V. Martinez regarding goodwill impairment	222.00
06/02/17	A. R. Cashman	0.90	L110	Edit narrative	333.00
06/02/17	V. L. Martinez	0.60	L120	Conference with A. Cashman to discuss draft goodwill impairment narrative response and establish tasks for completion	420.00
06/02/17	V. L. Martinez	0.60	L120	Draft email regarding discussion with KPMG counsel	420.00
06/02/17	V. L. Martinez	0.50	L120	Conference with co-counsel to discuss updates on subpoena response effort	350.00
06/02/17	V. L. Martinez	0.30	L120	Draft email to T. Ryan regarding the same	210.00
06/02/17	V. L. Martinez	0.40	L120	Correspond with KPMG counsel regarding review of engagement letters	280.00
06/02/17	V. L. Martinez	0.40	L120	Correspond with R. Manoso to help provide information to complete the former employee interview memorandum	280.00
06/02/17	V. L. Martinez	1.50	L120	Review accounting literature on goodwill impairment calculation procedures	1,050.00
06/02/17	V. L. Martinez	0.50	L120	Review WEC white paper regarding the same	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/02/17	V. L. Martinez	0.70	L120	Review and revise memorandum of interview	490.00
06/05/17	S. E. Lambrakopoulos	0.80	B110	Conference with V. Martinez regarding input from Weil on SEC subpoena and potential witness testimony	560.00
06/05/17	R. W. Manoso	0.80	L120	Conference with team regarding new subpoena and status of SEC investigation/focus of inquiry	296.00
06/05/17	V. L. Martinez	1.00	L120	Conference with co-counsel regarding the status of the SEC case and approaches for responding to the new subpoena	700.00
06/05/17	V. L. Martinez	0.40	L120	Conference with T. Ryan regarding strategy for new subpoena	280.00
06/05/17	V. L. Martinez	4.50	L120	Redact KPMG engagement letters and statements of work	3,150.00
06/05/17	V. L. Martinez	0.50	L120	Correspond with co-counsel and KPMG counsel regarding same	350.00
06/06/17	A. R. Cashman	0.20	L120	Correspond with V. Martinez regarding status	74.00
06/06/17	S. E. Lambrakopoulos	1.10	B110	Review proposed search terms for Deloitte document review	770.00
06/06/17	S. E. Lambrakopoulos	0.40	B110	Emails regarding strategy and status of investigation	280.00
06/06/17	V. L. Martinez	3.30	L120	Review and redact KPMG letters	2,310.00
06/06/17	V. L. Martinez	0.40	L120	Correspond with co-counsel and KPMG counsel regarding same	280.00
06/06/17	V. L. Martinez	0.50	L120	Conduct research regarding WEC's goodwill impairment adjustments	350.00
06/06/17	V. L. Martinez	0.50	L120	Correspond with A. Cashman regarding goodwill impairment narrative and auditor meeting	350.00
06/06/17	V. L. Martinez	0.80	L120	Conduct research on caselaw defining domestic transactions for strategy memorandum	560.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/07/17	V. L. Martinez	0.70	L120	Finish review of KPMG engagement letters	490.00
06/07/17	V. L. Martinez	0.40	L120	Conference with co-counsel regarding engagement letters	280.00
06/07/17	V. L. Martinez	0.40	L120	Conference with T. Ryan regarding KPMG engagement letters	280.00
06/07/17	V. L. Martinez	3.30	L120	Conduct and send T. Ryan research venue for SEC subpoena enforcement actions and caselaw regarding the reach of the SEC's subpoena and subpoena enforcement powers	2,310.00
06/07/17	V. L. Martinez	0.70	L120	Review documentation underlying the Shaw put, including disclosures to the SEC and the put and investment agreements	490.00
06/07/17	V. L. Martinez	1.20	L120	Conduct case research on tests to determine the location of purchases and sales for determining whether a transaction is domestic	840.00
06/08/17	V. L. Martinez	0.40	L120	Correspond with T. Ryan regarding request from auditor	280.00
06/08/17	V. L. Martinez	1.00	L120	Review Deloitte goodwill impairment work product to build the SEC narrative response	700.00
06/08/17	V. L. Martinez	2.90	L120	Conduct research regarding case law on how to determine whether offers and transactions are deemed domestic	2,030.00
06/08/17	V. L. Martinez	0.50	L120	Review documentation for the Shaw put agreements	350.00
06/08/17	V. L. Martinez	0.70	L120	Draft investigation strategy memorandum	490.00
06/09/17	S. A. Bronder	0.70	P280	Conference with team regarding status and next steps	259.00
06/09/17	A. R. Cashman	0.80	L120	Conference call with co-counsel regarding status	296.00
06/09/17	S. E. Lambrakopoulos	0.80	B110	Conference with co-counsel regarding SEC investigation	560.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/09/17	S. E. Lambrakopoulos	1.20	B110	Review documents in connection with Deloitte subpoena	840.00
06/09/17	S. E. Lambrakopoulos	0.80	B110	Emails with Deloitte counsel regarding subpoena	560.00
06/09/17	V. L. Martinez	1.00	L120	Conference with co-counsel regarding subpoena response strategies	700.00
06/09/17	V. L. Martinez	0.50	L120	Fold follow up call with T. Ryan regarding subpoena response strategies	350.00
06/09/17	V. L. Martinez	0.40	L120	Correspond with A. Cashman regarding the goodwill impairment narrative response	280.00
06/09/17	V. L. Martinez	1.00	L120	Begin to review WEC ETC variance white paper and responses to auditor	700.00
06/09/17	V. L. Martinez	2.00	L120	Continue to draft investigation strategy memorandum	1,400.00
06/09/17	V. L. Martinez	0.10	L120	Correspond with J. Pahl of Williams & Connolly regarding KPMG engagement letters	70.00
06/09/17	T. C. Ryan	0.40	L120	Coordinate response to subpoena	280.00
06/09/17	T. C. Ryan	0.20	L120	Review search terms	140.00
06/09/17	T. C. Ryan	0.70	L120	Review and comment on draft narrative response	490.00
06/09/17	T. C. Ryan	0.40	L120	Coordination call with co-counsel	280.00
06/09/17	T. C. Ryan	1.00	L120	Address representation issues	700.00
06/12/17	V. L. Martinez	1.30	L120	Read ETC variance white paper and white paper responding to PwC questions	910.00
06/12/17	V. L. Martinez	0.50	L120	Hold call with T. Ryan regarding status of subpoena response efforts	350.00
06/12/17	V. L. Martinez	3.00	L120	Draft defense strategy memorandum	2,100.00
06/12/17	T. C. Ryan	2.40	L110	Review scope of subpoena, current litigation hold list and coordinate collection of responsive e-mail with in-house IT staff	1,680.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/12/17	T. C. Ryan	1.10	L110	Review draft SEC narrative and coordinate comments from client	770.00
06/12/17	D. L. Stecko	0.60	L620	Review subpoena and data delivery standards per T. Ryan request and correspond with T. Ryan and E. McAnallen regarding ESI collection specifications	150.00
06/13/17	V. L. Martinez	0.70	L120	Read acquisition accounting white paper	490.00
06/13/17	V. L. Martinez	0.40	L120	Finish investigation strategy memorandum and send to T. Ryan	280.00
06/13/17	V. L. Martinez	6.80	L120	Review and revise goodwill impairment narrative response	4,760.00
06/14/17	S. E. Lambrakopoulos	0.80	B110	Review research memo regarding jurisdictional issues	560.00
06/14/17	S. E. Lambrakopoulos	1.20	B110	Work on Deloitte subpoena matters	840.00
06/14/17	V. L. Martinez	0.50	L120	Read Deloitte goodwill impairment reports	350.00
06/14/17	V. L. Martinez	1.00	L120	Hold call with client regarding goodwill impairment procedure and history of interim goodwill impairment tests	700.00
06/14/17	V. L. Martinez	7.20	L120	Draft goodwill impairment narrative response for the SEC	5,040.00
06/15/17	S. A. Bronder	0.30	P280	Confer with S. Lambrakopoulos regarding search terms	111.00
06/15/17	S. E. Lambrakopoulos	0.40	B110	Telephone call with S. Bronder regarding Deloitte subpoena response	280.00
06/15/17	S. E. Lambrakopoulos	0.80	B110	Review related questions	560.00
06/15/17	V. L. Martinez	0.40	L120	Review correspondence with T. Ryan, S. Bronder, and A. Cashman regarding background material for goodwill impairment narrative	280.00
06/15/17	V. L. Martinez	0.30	L120	Correspond with attorneys from White & Case and Williams & Connolly regarding KPMG	210.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/15/17	V. L. Martinez	0.50	L120	engagement letters Draft slides on the nature of the SEC investigation for next week's WEC audit committee meeting	350.00
06/15/17	V. L. Martinez	0.20	L120	Hold call with T. Ryan regarding the same	140.00
06/15/17	V. L. Martinez	4.80	L120	Draft goodwill impairment narrative	3,360.00
06/16/17	V. L. Martinez	0.40	L120	Correspond with T. Ryan regarding basic information (including timing, signatory, and objective statements) of the three Bluefin engagement letters	280.00
06/16/17	V. L. Martinez	0.20	L120	Review correspondence with T. Ryan and client regarding last remaining KPMG engagement letters	140.00
06/16/17	V. L. Martinez	0.30	L120	Make redaction changes to same engagement letters and correspond with KPMG counsel regarding the same	210.00
06/16/17	V. L. Martinez	0.10	L120	Review and comment on correspondence to auditor regarding interview request	70.00
06/16/17	V. L. Martinez	0.50	L120	Hold weekly call with co-counsel	350.00
06/16/17	V. L. Martinez	2.50	L120	Finish draft of goodwill narrative, and send same to A. Cashman and client	1,750.00
06/16/17	T. C. Ryan	0.40	L120	Conference with co-counsel regarding strategy for information requests from government	280.00
06/17/17	T. C. Ryan	0.40	L120	Draft e-mail regarding communication with former employees regarding investigation	280.00
06/19/17	S. A. Bronder	1.20	P280	Exchange emails with Ringtail support and A. Cashman regarding search and review of documents potentially responsive to subpoena	444.00
06/19/17	S. A. Bronder	0.90	P280	Compile search terms run in Bluefin investigation for consideration by S. Lambrakopoulos in communications with	333.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/19/17	S. A. Bronder	0.20	P280	Deloitte Confer wtih A. Cashman and T. Ryan regarding status and next steps	74.00
06/19/17	A. R. Cashman	0.40	L120	Conference with S. Bronder regarding status of document review and production in response to Subpoena	148.00
06/19/17	A. R. Cashman	0.50	L120	Conference with V. Martinez and client regarding narrative responses to SEC	185.00
06/19/17	A. R. Cashman	2.10	L120	Plan and prepare for document review of documents responsive to Subepoena	777.00
06/19/17	A. R. Cashman	0.70	L120	Conference call with WEC legal team regarding status of response to SEC	259.00
06/19/17	A. R. Cashman	0.70	L120	Conference call with WEC and Toshiba legal teams regarding status of response to SEC	259.00
06/19/17	J. A. Georges	0.10	L120	Respond to T. Ryan email request regarding SEC subpoena specifications for production	25.00
06/19/17	S. E. Lambrakopoulos	0.80	B110	Participate in conference call with client regarding SEC investigation	560.00
06/19/17	S. E. Lambrakopoulos	0.70	B110	Participate in conference call with co-counsel and Toshiba counsel regarding SEC investigation	490.00
06/19/17	S. E. Lambrakopoulos	0.20	B110	Various emails regarding same	140.00
06/19/17	S. E. Lambrakopoulos	0.20	B110	Various emails with Deloitte counsel regarding subpoena	140.00
06/19/17	S. E. Lambrakopoulos	0.40	B110	Various emails with S. Bronder regarding same	280.00
06/19/17	S. E. Lambrakopoulos	0.30	B110	Review proposed search terms	210.00
06/19/17	V. L. Martinez	0.50	L120	Hold call with A. Cashman and client to discuss goodwill impairment narrative, and to determine further steps needed to complete the draft	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/19/17	V. L. Martinez	1.50	L120	Hold calls with co-counsel and Toshiba counsel regarding investigation response strategies	1,050.00
06/19/17	T. C. Ryan	0.80	L120	Conference call with co-counsel regarding status of investigation	560.00
06/19/17	T. C. Ryan	0.70	L120	Update with Toshiba corporate counsel	490.00
06/20/17	E. S. Baum	0.20	B110	Meet with A. Cashman regarding document review for SEC subpoena	74.00
06/20/17	E. S. Baum	1.90	L650	Review documents for responsiveness to SEC subpoena	703.00
06/20/17	S. A. Bronder	0.90	P280	Supervise document review	333.00
06/20/17	A. R. Cashman	1.00	L320	Coordinate review of documents responsive to SEC subpoena	370.00
06/20/17	A. R. Cashman	0.70	L320	Conference with team regarding review of documents responsive to SEC subpoena	259.00
06/20/17	S. N. DeJarnett	0.50	L320	Meet with review team regarding document review protocol	185.00
06/20/17	S. N. DeJarnett	1.70	L320	Review documents to respond to SEC subpoena	629.00
06/20/17	K. M. Gafner	2.00	L650	Review documents responsive to SEC subpoena	740.00
06/20/17	K. M. Gafner	0.50	L650	Conference with review team regarding document review	185.00
06/20/17	J. A. Jay	0.50	C100	Meeting with review team regarding document review protocol	185.00
06/20/17	J. A. Jay	4.80	C100	Review documents responding to SEC subpoena	1,776.00
06/20/17	D. I. Kelch	0.60	L140	Meeting with review team regarding document review protocol	222.00
06/20/17	D. I. Kelch	2.70	L140	Review documents in response to SEC subpoena	999.00
06/20/17	M. K. Komo	0.50	L650	Meet with review team regarding document review protocol for SEC subpoena	185.00
06/20/17	S. E.	0.40	B110	Emails with T. Ryan and V.	280.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/20/17	Lambrakopoulos S. E. Lambrakopoulos	1.20	B110	Martinez regarding strategy Review research and materials regarding SEC jurisdiction and regarding bankruptcy impact on SEC enforcement	840.00
06/20/17	V. L. Martinez	0.20	L120	Draft proposed revisions to email to SEC staff, and send same to T. Ryan	140.00
06/20/17	S. P. Reger	0.70	C100	Meeting with review team regarding document review protocol	259.00
06/20/17	E. Rinaldi	0.50	L320	Participate in meeting with review team regarding the document review protocol	185.00
06/20/17	E. Rinaldi	3.70	L320	Review documents to respond to SEC subpoena	1,369.00
06/20/17	J. T. Waddell	0.60	L110	Conference regarding document review protocol for SEC subpoena response	222.00
06/21/17	S. A. Bronder	0.20	P280	Oversee and manage document review	74.00
06/21/17	A. R. Cashman	0.50	L320	Conference with J. Kephart and E. Baum regarding review protocol for documents responsive to SEC subpoena	185.00
06/21/17	A. R. Cashman	0.30	L320	Manage review of documents responsive to SEC subpoena	111.00
06/21/17	S. N. DeJarnett	1.80	L320	Review documents to respond to SEC subpoena	666.00
06/21/17	K. M. Flanigan	0.50	L110	Correspond with A. Cashman and J. Kephart regarding review of documents responsive to subpoena	185.00
06/21/17	K. M. Flanigan	1.50	L110	Review documents responsive to subpoena	555.00
06/21/17	K. M. Gafner	3.20	L650	Review documents responsive to SEC subpoena	1,184.00
06/21/17	J. A. Jay	6.80	C100	Review documents responding to SEC subpoena	2,516.00
06/21/17	E. Rinaldi	3.80	L320	Review documents to respond to SEC subpoena	1,406.00
06/21/17	T. C. Ryan	0.50	L120	Incorporate comments form	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/22/17	E. S. Baum	2.00	L650	client, co-counsel and correspond with government Review documents for responsiveness to SEC subpoena	740.00
06/22/17	S. A. Bronder	0.80	P280	Oversee review of documents potentially responsive to subpoena	296.00
06/22/17	A. R. Cashman	2.20	L320	Manage review of and review documents responsive to SEC subpoena	814.00
06/22/17	A. R. Cashman	0.30	L320	Conference with S. Bronder regarding review of documents responsive to SEC subpoena	111.00
06/22/17	A. R. Cashman	0.20	L320	Correspond with co-counsel regarding documents responsive to subpoena	74.00
06/22/17	S. N. DeJarnett	1.80	L320	Review documents to respond to SEC subpoena	666.00
06/22/17	K. M. Flanigan	2.10	L110	Review documents responsive to Westinghouse subpoena	777.00
06/22/17	J. A. Jay	5.10	C100	Review documents responding to SEC subpoena	1,887.00
06/22/17	S. E. Lambrakopoulos	0.10	B110	Confer with V. Martinez regarding Deloitte subpoena	70.00
06/22/17	S. E. Lambrakopoulos	0.80	B110	Prepare search terms for same	560.00
06/22/17	S. E. Lambrakopoulos	0.30	B110	Emails to Deloitte counsel regarding same	210.00
06/22/17	V. L. Martinez	0.20	L120	Hold call with A. Cashman regarding status of goodwill impairment narrative, and email client regarding the same	140.00
06/22/17	V. L. Martinez	0.10	L120	Email with co-counsel regarding tolling agreements	70.00
06/22/17	S. P. Reger	3.30	L650	Quality check review prior to production in response to SEC subpoena	1,221.00
06/22/17	E. Rinaldi	2.70	I320	Review documents to respond to SEC subpoena	999.00
06/22/17	T. C. Ryan	1.20	L110	Review status of partial	840.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/23/17	E. S. Baum	4.80	L650	production, including addressing potential privilege and responsiveness issues Review documents for responsiveness to SEC subpoena	1,776.00
06/23/17	S. A. Bronder	0.60	P280	Confer with T. Ryan and A. Cashman regarding update and next steps	222.00
06/23/17	S. A. Bronder	0.70	P280	Manage document search and review	259.00
06/23/17	A. R. Cashman	0.70	L120	Conference call with co-counsel regarding status of response to subpoena	259.00
06/23/17	A. R. Cashman	0.20	L120	Coordinate with co-counsel regarding review of documents responsive to subpoena	74.00
06/23/17	A. R. Cashman	1.30	L320	Manage document review of documents responsive to subpoena	481.00
06/23/17	K. M. Gafner	2.80	L650	Review documents responsive to SEC subpoena	1,036.00
06/23/17	J. A. Jay	4.30	C100	Review documents responding to SEC subpoena	1,591.00
06/23/17	V. L. Martinez	0.80	L120	Hold weekly coordination call with co-counsel	560.00
06/23/17	V. L. Martinez	0.20	L120	Hold call with T. Ryan to learn outcomes of WEC board meeting in New York and upcoming tasks	140.00
06/23/17	E. Rinaldi	3.50	I320	Review documents to respond to SEC subpoena	1,295.00
06/23/17	T. C. Ryan	2.50	L110	Review status of production and hot documents for relevance, privilege issues	1,750.00
06/23/17	T. C. Ryan	2.20	L120	Conference with client regarding follow-up from Audit Committee meeting	1,540.00
06/23/17	T. C. Ryan	1.00	L120	Prepare for and conference with co-counsel regarding status of investigation	700.00
06/25/17	K. M. Flanigan	1.80	L110	Review documents responsive to Westinghouse subpoena	666.00
06/26/17	M. D. M. Bateman	1.60	L110	Organize documents from	592.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/26/17	E. S. Baum	2.40	L650	investigation for meeting with co-counsel Review documents for responsiveness to SEC subpoena	888.00
06/26/17	A. R. Cashman	1.70	L110	Review and edit second narrative response to the SEC	629.00
06/26/17	S. N. DeJarnett	1.60	L320	Review documents responsive to SEC subpoena	592.00
06/26/17	K. M. Flanigan	2.00	L110	Review documents responsive to Westinghouse subpoena	740.00
06/26/17	J. A. Georges	5.10	C100	Prepare and organize investigative reports, exhibits for meeting with co-counsel	1,275.00
06/26/17	J. A. Jay	6.80	C100	Review documents responding to SEC subpoena	2,516.00
06/26/17	M. K. Komo	1.70	L650	Review documents responding to SEC subpoena	629.00
06/26/17	S. E. Lambrakopoulos	1.30	B110	Review materials regarding SEC discussions and internal WEC presentations	910.00
06/26/17	V. L. Martinez	1.40	L120	Hold call with attorneys from co-counsel to discuss history of investigation	980.00
06/26/17	V. L. Martinez	0.10	L120	Hold call with T. Ryan to update on several developments	70.00
06/26/17	V. L. Martinez	0.10	L120	Correspond with co-counsel regarding status of KPMG production, discuss status of Deloitte production with S. Lambrakopolous	70.00
06/26/17	V. L. Martinez	1.40	L120	Review and revise goodwill impairment narrative	980.00
06/26/17	V. L. Martinez	0.20	L120	Correspond with A. Cashman and client regarding open questions on the goodwill impairment narrative	140.00
06/26/17	E. Rinaldi	2.50	I320	Review documents to respond to SEC subpoena	925.00
06/26/17	T. C. Ryan	0.40	L120	Conference with co-counsel regarding document	280.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/26/17	J. T. Waddell	2.40	L320	production Review documents responsive to SEC subpoena	888.00
06/27/17	E. S. Baum	6.60	L650	Review documents for responsiveness to SEC subpoena	2,442.00
06/27/17	S. A. Bronder	0.50	P280	Confer with T. Ryan regarding next steps for subpoena response	185.00
06/27/17	A. R. Cashman	0.10	L120	Conference with V. Martinez regarding status of second narrative response to the SEC	37.00
06/27/17	A. R. Cashman	0.50	L320	Respond to questions regarding review of documents responsive to subpoena	185.00
06/27/17	S. N. DeJarnett	0.60	L320	Review documents for responsiveness to SEC subpoena	222.00
06/27/17	K. M. Flanigan	1.60	L110	Review documents responsive to Westinghouse subpoena	592.00
06/27/17	J. A. Georges	4.90	C100	Prepare and organize investigative materials for investigative reports for debrief with co-counsel	1,225.00
06/27/17	J. A. Jay	2.30	C100	Review documents responding to SEC subpoena	851.00
06/27/17	M. K. Komo	4.50	L650	Review documents responding to SEC subpoena	1,665.00
06/27/17	V. L. Martinez	0.10	L120	Hold call with C. Weber to revise goodwill impairment narrative	70.00
06/27/17	V. L. Martinez	0.20	L120	Hold call with co-counsel regarding the results of the day's interviews and a call with government	140.00
06/27/17	V. L. Martinez	0.10	L120	Correspond with A. Cashman on what remains to be produced for the goodwill impairment narrative	70.00
06/27/17	V. L. Martinez	1.70	L120	Revise goodwill impairment narrative following citations from A. Cashman and client, and send same to T.	1,190.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
06/27/17	E. Rinaldi	4.10	I320	Ryan Review documents to respond to SEC subpoena	1,517.00
06/27/17	T. C. Ryan	0.40	L120	Call with co-counsel to prepare for call with government	280.00
06/27/17	T. C. Ryan	0.40	L120	Call with government counsel	280.00
06/27/17	J. T. Waddell	3.30	L320	Review documents responsive to SEC subpoena	1,221.00
06/28/17	E. S. Baum	5.40	L650	Review documents for responsiveness to SEC subpoena	1,998.00
06/28/17	J. A. Jay	6.40	C100	Review documents responding to SEC subpoena	2,368.00
06/28/17	M. K. Komo	0.50	L650	Review documents responding to SEC subpoena	185.00
06/28/17	S. E. Lambrakopoulos	0.30	B110	Telephone call with Deloitte regarding subpoena review	210.00
06/28/17	S. E. Lambrakopoulos	0.50	B110	Review search term hits	350.00
06/28/17	V. L. Martinez	0.10	L120	Correspond with A. Cashman regarding production of goodwill impairment narrative	70.00
06/28/17	E. Rinaldi	3.20	I320	Review documents to respond to SEC subpoena	1,184.00
06/29/17	E. S. Baum	0.90	L650	Review documents for responsiveness to SEC subpoena	333.00
06/29/17	A. R. Cashman	0.80	L110	Edit second narrative response to SEC to add citations to produced record	296.00
06/29/17	K. M. Flanigan	1.50	L110	Review documents responsive to Westinghouse subpoena	555.00
06/29/17	J. A. Georges	0.40	P930	Prepare for co-counsel debrief	100.00
06/29/17	J. A. Jay	3.20	C100	Review documents responding to SEC subpoena	1,184.00
06/29/17	S. E. Lambrakopoulos	0.30	B110	Confer with R. Manoso regarding searches for Deloitte database	210.00
06/29/17	S. E. Lambrakopoulos	1.90	B110	Review memo regarding SEC interview; review	1,330.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				related materials	
06/29/17	R. W. Manoso	0.40	L120	Prepare for review of responsive documents for Deloitte subpoena along with privilege calls	148.00
06/29/17	V. L. Martinez	0.90	L120	Hold call with auditor counsel	630.00
06/29/17	V. L. Martinez	0.20	L120	Hold call with T. Ryan to consider points raised follow up to meeting with auditor	140.00
06/29/17	E. Rinaldi	1.70	I320	Review documents to respond to SEC subpoena	629.00
06/29/17	T. C. Ryan	0.80	L120	Conference with auditor counsel	560.00
06/29/17	J. T. Waddell	1.40	L320	Review documents responsive to SEC subpoena	518.00
06/30/17	A. R. Cashman	0.40	L120	Conference with co-counsel regarding status of subpoena response	148.00
06/30/17	K. M. Flanigan	2.50	L110	Review documents responsive to Westinghouse subpoena	925.00
06/30/17	D. I. Kelch	3.80	L310	Review documents to respond to SEC subpoena	1,406.00
06/30/17	V. L. Martinez	0.50	C300	Hold weekly update call	350.00
06/30/17	V. L. Martinez	0.10	C300	Discuss presentation outline with S. Lambrakopoulos	70.00
TOTAL FEES				300.20 hrs	\$ <u>147,758.00</u>

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TIMEKEEPER SUMMARY

M. D. M. Bateman	1.60	hrs at	\$	370.00 / hr	592.00
E. S. Baum	24.20	hrs at	\$	370.00 / hr	8,954.00
S. A. Bronder	7.00	hrs at	\$	370.00 / hr	2,590.00
A. R. Cashman	18.00	hrs at	\$	370.00 / hr	6,660.00
S. N. DeJarnett	8.00	hrs at	\$	370.00 / hr	2,960.00
K. M. Flanigan	13.50	hrs at	\$	370.00 / hr	4,995.00
K. M. Gafner	8.50	hrs at	\$	370.00 / hr	3,145.00
J. A. Georges	10.50	hrs at	\$	250.00 / hr	2,625.00
J. A. Jay	40.20	hrs at	\$	370.00 / hr	14,874.00
D. I. Kelch	7.10	hrs at	\$	370.00 / hr	2,627.00
M. K. Komo	7.20	hrs at	\$	370.00 / hr	2,664.00
S. E. Lambrakopoulos	19.00	hrs at	\$	700.00 / hr	13,300.00
R. W. Manoso	1.20	hrs at	\$	370.00 / hr	444.00
V. L. Martinez	78.30	hrs at	\$	700.00 / hr	54,810.00
S. P. Reger	4.00	hrs at	\$	370.00 / hr	1,480.00
E. Rinaldi	25.70	hrs at	\$	370.00 / hr	9,509.00
T. C. Ryan	17.90	hrs at	\$	700.00 / hr	12,530.00
D. L. Stecko	0.60	hrs at	\$	250.00 / hr	150.00
J. T. Waddell	7.70	hrs at	\$	370.00 / hr	2,849.00
TOTAL FEES	300.20	hrs			\$ <u>147,758.00</u>

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TASK CODE SUMMARY

B110	Case Administration	19.20 hrs	13,374.00
C100	Fact Gathering	50.90 hrs	17,633.00
C300	Analysis and Advice	0.60 hrs	420.00
L110	Fact Investigation/Development	27.10 hrs	12,403.00
L120	Analysis/Strategy	96.50 hrs	64,865.00
L140	Document/File Management	3.30 hrs	1,221.00
L310	Written Discovery	3.80 hrs	1,406.00
L320	Document Production	5.20 hrs	1,924.00
I320	Document Production	9.00 hrs	3,330.00
L320	Document Production	4.00 hrs	1,480.00
I320	Document Production	2.70 hrs	999.00
L320	Document Production	0.60 hrs	222.00
I320	Document Production	6.00 hrs	2,220.00
L320	Document Production	20.30 hrs	7,511.00
L620	eDiscovery Collection	0.60 hrs	150.00
L650	eDiscovery Review	43.00 hrs	15,910.00
P280	Other	7.00 hrs	2,590.00
P930	Other	0.40 hrs	100.00
TOTAL FEES		300.20 hrs	\$ <u>147,758.00</u>

DISBURSEMENTS & OTHER CHARGES

DESCRIPTION	AMOUNT
Long Distance Courier	323.61
Pacer Research	1.00
Telephone / Conference Calls / Fx Line Trans	3.31
Westlaw Research	1,163.25
DISBURSEMENTS & OTHER CHARGES	\$ <u>1,491.17</u>

K&L GATES

K&L GATES LLP
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Tax ID No. 25 0921018

Westinghouse Electric Co. LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066

Invoice Date : August 15, 2017
Invoice Number : 3419029
Services Through : July 31, 2017

0236915.00030 Subpoena Response

INVOICE SUMMARY

Fees	\$ 116,737.00
Disbursements and Other Charges	\$ <u>3,599.07</u>

CURRENT INVOICE DUE **\$ 120,336.07**

Due and Payable upon Receipt

Mail: K&L Gates LLP, K&L Gates Center – RCAC, 210 Sixth Ave, Pittsburgh, PA 15222

Wire Transfer Instructions: Receiving Bank: The Bank of New York Mellon, 500 Ross Street, Pittsburgh, PA 15262
BIC Code: IRVTUS3N
ABA: 043000261
Beneficiary: K&L Gates LLP AIS Account
Acct No.: 127-2657

When initiating a wire transfer/ACH, please reference client/matter number on wire information and please send notification to RCAC_East@klgates.com with details including dollar amount, date and client/matter/invoice number(s).

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FEES

DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
07/03/17	S. E. Lambrakopoulos	1.10	B110	Review and revise draft outline for SEC presentation	770.00
07/03/17	S. E. Lambrakopoulos	0.40	B110	Review status memo from White & Case and related materials	280.00
07/03/17	V. L. Martinez	4.20	C300	Review and revise draft outline for SEC presentation created by co-counsel	2,940.00
07/03/17	V. L. Martinez	0.10	C300	Correspond with S. Lambrakopoulos and T. Ryan regarding draft outline	70.00
07/05/17	S. A. Bronder	0.40	P280	Conference with A. Cashman regarding review of documents potentially responsive to subpoena	148.00
07/05/17	A. R. Cashman	0.40	L320	Coordinate review of documents responsive to SEC subpoena	148.00
07/05/17	K. M. Gafner	0.60	L650	Review documents for responsiveness to SEC subpoena	222.00
07/05/17	S. E. Lambrakopoulos	0.70	B110	Review draft narrative and related materials	490.00
07/05/17	S. E. Lambrakopoulos	0.20	B110	Emails with counsel regarding SEC communications	140.00
07/05/17	S. E. Lambrakopoulos	0.90	B110	Work on legal argument section for SEC presentation	630.00
07/05/17	V. L. Martinez	0.30	C300	Review comments of S. Lambrakopoulos on co-counsel presentation outline	210.00
07/05/17	V. L. Martinez	0.20	C300	Hold call with T. Ryan to discuss status of various matters related to investigation	140.00
07/06/17	K. M. Gafner	0.20	L320	Discussion regarding search terms	74.00
07/06/17	S. E. Lambrakopoulos	0.60	B110	Telephone call with co-counsel regarding presentation outline	420.00
07/06/17	S. E. Lambrakopoulos	0.20	B110	Emails with Deloitte's counsel regarding joint defense agreement	140.00
07/06/17	S. E.	0.30	B110	Conference with V.	210.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
07/06/17	Lambrakopoulos S. E.	1.00	B110	Martinez regarding same Review narrative questions on goodwill impairment	700.00
07/06/17	Lambrakopoulos S. E.	0.20	B110	Review documents and related communications with Deloitte regarding SEC subpoena	140.00
07/06/17	Lambrakopoulos S. E.	0.10	B110	Emails with Deloitte counsel regarding subpoena	70.00
07/06/17	V. L. Martinez	0.20	C300	Conference with T. Ryan to discuss outstanding issues and status of investigation	140.00
07/06/17	V. L. Martinez	0.30	C300	Correspond with S. Lambrakopoulos, and hold call with co-counsel regarding providing draft of goodwill impairment narrative to Deloitte	210.00
07/06/17	V. L. Martinez	0.20	C300	Revise and send outline to co-counsel	140.00
07/07/17	S. A. Bronder	0.70	P280	Participate in weekly update call	259.00
07/07/17	A. R. Cashman	0.80	L120	Conference with co-counsel regarding subpoena response	296.00
07/07/17	Lambrakopoulos S. E.	0.70	B110	Conference call with co- counsel regarding status and strategy	490.00
07/07/17	Lambrakopoulos S. E.	0.80	B110	Review edits to goodwill narrative relating to Deloitte	560.00
07/07/17	Lambrakopoulos S. E.	0.40	B110	Review materials relating to Deloitte work related to goodwill impairment	280.00
07/07/17	Lambrakopoulos S. E.	0.50	B110	Conference call with Deloitte's counsel regarding goodwill impairment work	350.00
07/07/17	Lambrakopoulos S. E.	0.30	B110	Carious emails with team and V. Martinez regarding same	210.00
07/07/17	Lambrakopoulos S. E.	0.30	B110	Confer with R. Manoso regarding Deloitte email review	210.00
07/07/17	R. W. Manoso	1.20	L120	Review background material related to Deloitte in preparation for privilege review	444.00
07/07/17	V. L. Martinez	0.30	c300	Review correspondence from co-counsel, including	210.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
07/07/17	V. L. Martinez	0.60	c300	weekly report, and correspond with co-counsel regarding weekly call Hold weekly call with co- counsel to discuss developments, including discussions with government	420.00
07/07/17	V. L. Martinez	0.40	c300	Review and revise goodwill impairment narrative in response to co-counsel	280.00
07/07/17	T. C. Ryan	0.40	L110	Conference with government	280.00
07/07/17	T. C. Ryan	0.60	L120	Update call with co-counsel	420.00
07/10/17	S. A. Bronder	0.20	P280	Confer with A. Cashman regarding next steps	74.00
07/10/17	S. E. Lambrakopoulos	0.30	B110	Emails with counsel regarding SEC presentation	210.00
07/10/17	V. L. Martinez	1.50	L120	Draft responses outlining potential defensive strategies	1,050.00
07/10/17	V. L. Martinez	0.20	L120	Hold call with T. Ryan regarding the same	140.00
07/10/17	V. L. Martinez	3.50	L120	Conduct research on materiality for potentially omitting estimated financial information	2,450.00
07/10/17	V. L. Martinez	3.60	L120	Draft slides for anticipated SEC presentation	2,520.00
07/11/17	K. M. Gafner	1.80	L650	Conduct responsiveness review of documents	666.00
07/11/17	R. W. Manoso	0.50	L320	Prepare for privilege review of Deloitte documents	185.00
07/11/17	V. L. Martinez	1.50	L120	Draft slides for anticipated presentation to the SEC	1,050.00
07/12/17	V. L. Martinez	3.50	L120	Conduct research into elements of potential Exchange Act Section 10(b) charge	2,450.00
07/12/17	V. L. Martinez	3.30	L120	Draft slides for anticipated SEC presentation	2,310.00
07/12/17	V. L. Martinez	0.20	L120	Hold calls with A. Cashman and T. Ryan about email production and upcoming meetings, respectively	140.00
07/13/17	A. R. Cashman	2.30	L320	Review documents for production to SEC	851.00
07/13/17	V. L. Martinez	4.00	L120	Conduct research on various motions to dismiss in antifraud cases	2,800.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
07/13/17	V. L. Martinez	2.50	L120	Conduct research on omissions cases	1,750.00
07/13/17	V. L. Martinez	1.00	L120	Draft slides for anticipated presentation to the SEC	700.00
07/14/17	A. R. Cashman	3.90	L320	Review documents responsive to SEC subpoena for production	1,443.00
07/14/17	S. E. Lambrakopoulos	0.40	B110	Telephone call with Deloitte counsel regarding subpoena and related narrative	280.00
07/14/17	S. E. Lambrakopoulos	0.20	B110	Emails with team regarding narrative	140.00
07/14/17	V. L. Martinez	3.00	L120	Conduct research law concerning misrepresentations and omissions	2,100.00
07/14/17	V. L. Martinez	1.50	L120	Conduct research on Exchange Act Section 10(b) "in connection with" requirement	1,050.00
07/15/17	A. R. Cashman	1.50	L320	Review documents responsive to SEC subpoena for production	555.00
07/15/17	V. L. Martinez	2.00	L120	Conduct research on the "in connection with" requirement, and read recent pleadings in SEC cases on the issue	1,400.00
07/16/17	A. R. Cashman	2.90	L320	Review documents responsive to SEC subpoena for production	1,073.00
07/16/17	V. L. Martinez	0.20	L120	Correspond with KLG team regarding question of privilege and request for search in current email production	140.00
07/17/17	S. A. Bronder	4.00	P280	Review documents for responsiveness to subpoena	1,480.00
07/17/17	A. R. Cashman	5.60	L320	Review documents for production in response to SEC subpoena	2,072.00
07/17/17	R. W. Manoso	4.10	L320	Review Deloitte documents for privilege concerns prior to production to SEC	1,517.00
07/17/17	V. L. Martinez	2.50	L120	Conduct research concerning cases on scienter in SEC antifraud actions	1,750.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
07/17/17	V. L. Martinez	3.20	L120	Draft slide deck for SEC presentation	2,240.00
07/18/17	S. A. Bronder	0.50	P280	Review documents for production	185.00
07/18/17	A. R. Cashman	0.70	L120	Conference call with co-counsel regarding status of subpoena response	259.00
07/18/17	A. R. Cashman	6.30	L320	Review documents for production responsive to SEC subpoena	2,331.00
07/18/17	S. E. Lambrakopoulos	0.50	B110	Confer with V. Martinez regarding SEC presentation draft	350.00
07/18/17	S. E. Lambrakopoulos	0.20	B110	Brief review of draft slide deck	140.00
07/18/17	S. E. Lambrakopoulos	0.40	B110	Emails with T. Ryan regarding investigative report; review draft report	280.00
07/18/17	R. W. Manoso	4.80	L320	Review documents marked as responsive from Deloitte for attorney-client privilege and work product concerns prior to SEC production	1,776.00
07/18/17	V. L. Martinez	1.50	L120	Conduct research on recent decisions related to motions to dismiss	1,050.00
07/18/17	V. L. Martinez	0.50	L120	Hold call with co-ounsel to provide updates on various aspects of the case	350.00
07/18/17	V. L. Martinez	1.00	L120	Draft slides for SEC presentation	700.00
07/18/17	V. L. Martinez	1.10	L120	Research SEC Enforcement Manual	770.00
07/19/17	A. R. Cashman	3.30	L320	Review documents for production responsive to SEC subpoena	1,221.00
07/19/17	S. E. Lambrakopoulos	0.40	B110	Emails with Deloitte counsel regarding goodwill impairment	280.00
07/19/17	S. E. Lambrakopoulos	0.70	B110	Review comments to narrative	490.00
07/19/17	S. E. Lambrakopoulos	1.00	B110	Work on draft presentation for SEC comments	700.00
07/19/17	S. E. Lambrakopoulos	0.80	B110	Review related documents and legal authority	560.00
07/19/17	S. E. Lambrakopoulos	0.20	B110	Emails with R. Manoso regarding document review	140.00
07/19/17	V. L. Martinez	0.50	L120	Review correspondence and hold call with A.	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				Cashman to discuss issues of responsiveness to the SEC's subpoena and the applicability of privilege to certain materials	
07/19/17	T. C. Ryan	0.90	L120	Conference with co-counsel regarding e-mail production, privilege positions	630.00
07/20/17	A. R. Cashman	1.50	L320	Finalize production of documents responsive to SEC subpoena	555.00
07/20/17	S. E. Lambrakopoulos	0.30	B110	Confer with V. Martinez regarding goodwill impairment narrative	210.00
07/20/17	S. E. Lambrakopoulos	0.90	B110	Conference call with V. Martinez and Deloitte counsel regarding goodwill impairment	630.00
07/20/17	S. E. Lambrakopoulos	0.40	B110	Work on draft letter to SEC regarding goodwill impairment	280.00
07/20/17	S. E. Lambrakopoulos	0.20	B110	Emails to Deloitte counsel regarding goodwill impairment	140.00
07/20/17	V. L. Martinez	0.30	L120	Meet with S. Lambrakopoulos to discuss changes to goodwill impairment narrative	210.00
07/20/17	V. L. Martinez	0.50	L120	Hold call with counsel for Deloitte to discuss changes to goodwill impairment narrative	350.00
07/20/17	V. L. Martinez	1.00	L120	Draft suggested counter-edits	700.00
07/20/17	V. L. Martinez	0.20	L120	Review and comment on production letter	140.00
07/21/17	S. A. Bronder	0.80	P280	Weekly update conference call	296.00
07/21/17	A. R. Cashman	0.80	L120	Conference call regarding status with co-counsel	296.00
07/21/17	A. R. Cashman	1.70	L320	Finalize production of responsive documents to SEC	629.00
07/21/17	S. E. Lambrakopoulos	0.30	B110	Telephone call with V. Martinez regarding goodwill impairment narrative	210.00
07/21/17	S. E. Lambrakopoulos	0.30	B110	Conference calls with V. Martinez and Deloitte counsel regarding goodwill	210.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				impairment	
07/21/17	S. E. Lambrakopoulos	0.50	B110	Review proposed edits to narrative	350.00
07/21/17	S. E. Lambrakopoulos	0.80	B110	Participate in status call with co-counsel	560.00
07/21/17	S. E. Lambrakopoulos	1.10	B110	Review and revise draft presentation to SEC	770.00
07/21/17	V. L. Martinez	2.50	L120	Redraft goodwill impairment narrative in response to edits by counsel for Deloitte	1,750.00
07/21/17	V. L. Martinez	0.60	L120	Hold calls with S. Lambrakopoulos and counsel for Deloitte regarding the	420.00
07/21/17	V. L. Martinez	1.00	L120	Hold weekly call with co-counsel	700.00
07/21/17	V. L. Martinez	0.30	L120	Correspond with team regarding letter to accompany production of emails to the SEC	210.00
07/21/17	V. L. Martinez	0.20	L120	Revise goodwill impairment following response to open question from Deloitte's counsel and redistribute	140.00
07/23/17	S. E. Lambrakopoulos	2.50	B110	Revise draft SEC presentations and review related research memos and investigative report	1,750.00
07/23/17	R. W. Manoso	3.00	L320	Perform privilege review for documents marked for production by Deloitte in response to SEC subpoena	1,110.00
07/24/17	A. R. Cashman	0.50	L110	Send correspondence to Chief FOIA officer regarding production	185.00
07/24/17	S. E. Lambrakopoulos	1.50	B110	Meet with V. Martinez regarding SEC presentation	1,050.00
07/24/17	S. E. Lambrakopoulos	0.40	B110	Review outline and co-counsel draft	280.00
07/24/17	S. E. Lambrakopoulos	1.60	B110	Review relevant investigative reports and legal research in connection with presentation	1,120.00
07/24/17	V. L. Martinez	2.00	L120	Research regarding conditions required for the SEC to seek an injunction	1,400.00
07/24/17	V. L. Martinez	1.50	L120	Review S. Lambrakopoulos' changes to slides and meet	1,050.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
				to discuss same	
07/24/17	V. L. Martinez	2.50	L120	Finish drafting slides and send same to T. Ryan	1,750.00
07/24/17	V. L. Martinez	0.50	L120	Receive and review slides from co-counsel, and correspond to set next meeting	350.00
07/24/17	T. C. Ryan	1.10	L120	Review and revise draft slide deck	770.00
07/25/17	A. R. Cashman	1.20	L110	Review draft presentations for the SEC	444.00
07/25/17	S. E. Lambrakopoulos	0.60	B110	Conference call with V. Martinez and T. Ryan regarding SEC presentation draft	420.00
07/25/17	S. E. Lambrakopoulos	0.60	B110	Various calls and meetings with V. Martinez regarding same	420.00
07/25/17	S. E. Lambrakopoulos	1.20	B110	Review and revise draft section from co-counsel	840.00
07/25/17	V. L. Martinez	4.50	L120	Read contracts relating to IHI and KAP investments in WEC	3,150.00
07/25/17	V. L. Martinez	0.20	L120	Meet with S. Lambrakopoulos regarding minority investments	140.00
07/25/17	V. L. Martinez	0.50	L120	Hold call with S. Lambrakopoulos and T. Ryan regarding draft of slides for presentation to SEC	350.00
07/25/17	V. L. Martinez	2.80	L120	Review slides, review S. Lambrakopoulos' markup of the same, and prepare responses to share with W&C regarding the same	1,960.00
07/25/17	T. C. Ryan	2.10	L120	Review and revise slide deck, narrative	1,470.00
07/26/17	S. A. Bronder	0.90	P280	Confer with team regarding revisions to presentation	333.00
07/26/17	A. R. Cashman	0.50	L120	Conference with V. Martinez, S. Lambrakopoulos, and S. Bronder regarding presentation to SEC	185.00
07/26/17	A. R. Cashman	0.50	I120	Conference with co-counsel regarding strategy for presentation to SEC	185.00
07/26/17	S. E.	0.50	B110	Various meetings with V.	350.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
	Lambrakopoulos			Martinez regarding SEC presentation draft	
07/26/17	S. E. Lambrakopoulos	0.40	B110	Conference call with V. Martinez, A. Cashman and S. Bronder regarding draft presentation	280.00
07/26/17	S. E. Lambrakopoulos	0.50	B110	Conference call with co-counsel and team regarding same	350.00
07/26/17	S. E. Lambrakopoulos	2.40	B110	Review and revise draft; research waiver question in connection with auditor disclosure	1,680.00
07/26/17	V. L. Martinez	1.20	L120	Continue to review investment and put agreement contracts	840.00
07/26/17	V. L. Martinez	0.50	L120	Conduct research regarding the actionability of unconsummated offers	350.00
07/26/17	V. L. Martinez	1.00	L120	Hold calls with co-counsel regarding how to consolidate the slide presentations	700.00
07/26/17	V. L. Martinez	1.00	L120	Draft memorandum regarding settlement considerations	700.00
07/26/17	V. L. Martinez	0.50	L120	Begin to conduct research on monetary penalties in recent SEC financial fraud actions	350.00
07/27/17	S. E. Lambrakopoulos	1.50	B110	Review materials in connection with draft SEC presentation and related research	1,050.00
07/27/17	V. L. Martinez	1.00	L120	Conduct research regarding penalty measures	700.00
07/27/17	V. L. Martinez	1.80	L120	Draft strategy memorandum	1,260.00
07/27/17	V. L. Martinez	0.20	L120	Discuss scenarios to resolve investigation	140.00
07/27/17	V. L. Martinez	0.10	L120	Voice mail for client to determine status of goodwill impairment narrative, and review correspondence regarding the same from co-counsel	70.00
07/28/17	A. R. Cashman	0.60	L120	Conference with co-counsel regarding status of SEC subpoena response	222.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
07/28/17	A. R. Cashman	0.30	L120	Edit narrative response to SEC regarding historic accounting issues	111.00
07/28/17	S. E. Lambrakopoulos	1.50	B110	Review research relating to SEC presentation; various emails with team regarding same	1,050.00
07/28/17	V. L. Martinez	0.50	L120	Correspond and hold call with T. Ryan to discuss goodwill impairment narrative and other aspects of the SEC case	350.00
07/28/17	V. L. Martinez	2.50	L120	Conduct research on potential monetary exposures	1,750.00
07/28/17	V. L. Martinez	0.90	L120	Hold weekly status update call with co-counsel and correspond with S. Lambrakopoulos regarding the same	630.00
07/28/17	V. L. Martinez	1.00	L120	Draft memorandum of settlement considerations	700.00
07/28/17	T. C. Ryan	0.50	L110	Conference with government counsel	350.00
07/28/17	T. C. Ryan	0.80	L120	Prepare for and participate in conference call with co-counsel	560.00
07/30/17	V. L. Martinez	1.80	L120	Review, analyze and prepare notes regarding shareholders agreements	1,260.00
07/31/17	A. R. Cashman	1.10	L320	Review documents identified as privileged and responsive to SEC subpoena	407.00
07/31/17	S. E. Lambrakopoulos	1.00	B110	Confer with V. Martinez regarding SEC staff discussions	700.00
07/31/17	S. E. Lambrakopoulos	1.00	B110	Research caselaw relating to "in connection" and materiality elements	700.00
07/31/17	S. E. Lambrakopoulos	0.40	B110	Conference with R. Manoso regarding Deloitte production	280.00
07/31/17	S. E. Lambrakopoulos	0.70	B110	Review information on minority shareholder agreements	490.00
07/31/17	V. L. Martinez	6.90	L120	Review shareholder agreements and put agreements, compare versions, write up notes,	4,830.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
07/31/17	V. L. Martinez	0.50	L120	and share observations with S. Lambrakopoulos	
07/31/17	V. L. Martinez	0.50	L120	Review cases provided by S. Lambrakopoulos regarding "in connection with" requirement and materiality requirement	350.00
07/31/17	V. L. Martinez	0.10	L120	Hold call and correspond with client regarding goodwill impairment narrative	350.00
				Correspond with A. Cashman regarding producing goodwill impairment narrative	70.00
TOTAL FEES				195.10 hrs	\$ <u>116,737.00</u>

TIMEKEEPER SUMMARY

S. A. Bronder	7.50	hrs at	\$	370.00 / hr	2,775.00
A. R. Cashman	36.40	hrs at	\$	370.00 / hr	13,468.00
K. M. Gafner	2.60	hrs at	\$	370.00 / hr	962.00
S. E. Lambrakopoulos	36.90	hrs at	\$	700.00 / hr	25,830.00
R. W. Manoso	13.60	hrs at	\$	370.00 / hr	5,032.00
V. L. Martinez	91.70	hrs at	\$	700.00 / hr	64,190.00
T. C. Ryan	6.40	hrs at	\$	700.00 / hr	4,480.00
TOTAL FEES				195.10 hrs	\$ <u>116,737.00</u>

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TASK CODE SUMMARY

B110	Case Administration	36.90 hrs	25,830.00
C300	Analysis and Advice	0.20 hrs	140.00
c300	Analysis and Advice	1.00 hrs	700.00
C300	Analysis and Advice	0.60 hrs	420.00
c300	Analysis and Advice	0.30 hrs	210.00
C300	Analysis and Advice	4.70 hrs	3,290.00
L110	Fact Investigation/Development	2.60 hrs	1,259.00
L120	Analysis/Strategy	11.70 hrs	8,190.00
I120	Analysis/Strategy	0.80 hrs	296.00
L120	Analysis/Strategy	1.00 hrs	535.00
I120	Analysis/Strategy	0.50 hrs	185.00
L120	Analysis/Strategy	81.80 hrs	56,072.00
L320	Document Production	15.60 hrs	5,772.00
I320	Document Production	6.30 hrs	2,331.00
L320	Document Production	21.20 hrs	7,844.00
L650	eDiscovery Review	2.40 hrs	888.00
P280	Other	7.50 hrs	2,775.00
TOTAL FEES		195.10 hrs	\$ <u>116,737.00</u>

DISBURSEMENTS & OTHER CHARGES

DESCRIPTION	AMOUNT
Lexis Research	933.77
Long Distance Courier	21.94
Westlaw Research	2,643.36
DISBURSEMENTS & OTHER CHARGES	\$ <u>3,599.07</u>

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Westinghouse Electric Co. LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066

Invoice Date : June 8, 2017
Invoice Number : 3395025
Services Through : May 31, 2017
Our File Number : 0236915

INVOICE SUMMARY BY MATTER

CONFIDENTIAL -- e-DAT Fees (70030)

Fees	\$ 6,766.86	
Disbursements and Other Charges	\$ <u>590.17</u>	
Total Amount Due This Matter		\$ 7,357.03

CURRENT INVOICE DUE - All Matters

\$ 7,357.03

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CONFIDENTIAL -- e-DAT Fees (70030)

\$7,357.03

FEES

DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
04/12/17	L. A. Diersen	0.60	B110	Strategize with V. Martinez in regards to production specifications	150.00
04/12/17	L. A. Diersen	0.20	B110	Run advanced searches and isolate production set	50.00
04/13/17	L. A. Diersen	2.00	B110	Electronically produce data out of litigation support database per the request of V. Martinez for production to opposition	500.00
04/30/17	ESI Processing	N/A	B110	ESI Processing: 0.06642 GB processed @ \$50/GB = \$3.32 (raw extracted volume - input); 0.06642 GB processed @ \$250/GB = \$16.60 (post- filtered volume - output); Total ESI Processing Charge: \$19.92	19.92
05/02/17	L. A. Diersen	0.40	L120	Strategize with S. Bronder in regards to loading data into Ringtail via NUIX from thumb drive Westinghouse collection	100.00
05/05/17	L. A. Diersen	0.60	L140	Run advanced searches for date restriction documents and isolate results to determine collection set as requested by S. Bronder	150.00
05/08/17	L. A. Diersen	0.60	L320	Strategize with A. Cashman in regards to production specifications	150.00
05/09/17	L. A. Diersen	1.30	L140	Export searchable pdfs for T. Ryan as requested by S. Bronder	325.00
05/09/17	L. A. Diersen	0.40	L140	Organize and stage collection script as requested by S. Bronder for T. Ryan	100.00
05/10/17	J. A. Chiccarino	0.60	L320	Coordinate with litigation support regarding	222.00

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DATE	NAME	HRS	TASK	DESCRIPTION	AMOUNT
05/10/17	L. A. Diersen	4.20	L140	document production Electronically produce "WEC SEC 002" out of litigation support database per the request of A. Cashman for production to opposition	1,050.00
05/11/17	J. A. Chiccarino	0.40	L320	Coordinate with litigation support regarding document production	148.00
05/11/17	L. A. Diersen	0.40	L120	Strategize with S. Bronder in regards to external user access	100.00
05/12/17	L. A. Diersen	0.60	L120	Strategize with S. Bronder and organize "client" permissions in anticipation of external user review)	150.00
05/12/17	L. A. Diersen	0.50	L120	Strategize with S. Reger and provide a production report for letter	125.00
05/18/17	L. A. Diersen	0.40	L140	Run advanced searches for specified email threads as requested by A. Cashman	100.00
05/19/17	L. A. Diersen	0.90	L320	Organize, stage and load Exhibits in anticipation of production as requested by A. Cashman	225.00
05/22/17	L. A. Diersen	0.30	L140	Strategize with A. Cashman in regards to certain transaction documents	75.00
05/31/17	ESI Processing	N/A	B110	ESI Processing: 9.00222 GB processed @ \$50/GB = \$450.11 (raw extracted volume - input); 8.90732 GB processed @ \$250/GB = \$2,226.83 (post- filtered volume - output); Total ESI Processing Charge: \$2,676.94	2,676.94
TOTAL FEES				15.80 hrs	\$ <u>6,766.86</u>

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TIMEKEEPER SUMMARY

J. A. Chiccarino	1.00 hrs at	\$ 370.00 / hr	370.00
L. A. Diersen	14.80 hrs at	\$ 250.00 / hr	3,700.00
ESI Processing	N/A hrs at	\$ N/A / hr	2,696.86
TOTAL FEES	15.80 hrs		\$ <u>6,766.86</u>

DISBURSEMENTS & OTHER CHARGES

DATE	DESCRIPTION	AMOUNT
05/31/17	OCR 4,088 pages @ \$0.02/page: \$81.76	81.76
05/31/17	ESI Conversion: Convert 0.10635 GB to TIFF images @ \$500/GB: \$53.18	53.18
05/31/17	Ringtail Fees: May 2017 Data Storage Fees: 30.34899 GB @ \$15.00/GB: \$455.23	455.23
	DISBURSEMENTS & OTHER CHARGES	\$ <u>590.17</u>

MATTER SUMMARY

Fees	\$ 6,766.86
Disbursements and Other Charges	\$ <u>590.17</u>
MATTER TOTAL	\$ <u>7,357.03</u>

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Westinghouse Electric Co. LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066

Invoice Date : July 21, 2017
Invoice Number : 3405767
Services Through : June 30, 2017
Our File Number : 0236915

INVOICE SUMMARY BY MATTER

CONFIDENTIAL -- e-DAT Fees (70030)

Fees	\$ 25,621.92	
Disbursements and Other Charges	\$ <u>900.96</u>	
Total Amount Due This Matter		\$ 26,522.88

CURRENT INVOICE DUE - All Matters

\$ 26,522.88

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Invoice # 3405767
0236915
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CONFIDENTIAL -- e-DAT Fees (70030)

\$26,522.88

FEES

DATE	NAME	HOURS	DESCRIPTION	AMOUNT
06/02/17	L. A. Diersen	0.50	Import and run search term family as requested by S. Bronder	125.00
06/02/17	L. A. Diersen	2.40	Generate HBT report and create associate "Hot Doc" review assignments as requested by S. Bronder	600.00
06/07/17	L. A. Diersen	0.40	Update external users permissions as requested by S. Bronder	100.00
06/14/17	L. A. Diersen	0.40	Strategize with processing team in regards to processing new custodian data	100.00
06/15/17	L. A. Diersen	0.80	Update user permission as requested by S. Reger (0.2); update search term family and provide HBT report as requested by S. Bronder (0.6)	200.00
06/15/17	L. A. Diersen	0.40	Strategize with case team in regards to duplicate files found in newly loaded email for designated custodians	100.00
06/16/17	L. A. Diersen	0.40	Organize, stage and submit Ringtail Work order for data received from designated custodians	100.00
06/16/17	L. A. Diersen	1.70	update Responsive search term family, provide a HBT as requested by S. Bronder, isolate documents into a binder as requested by S. Reger	425.00
06/19/17	L. A. Diersen	0.60	Run advanced searches and isolate results based on search term family hits as requested by S. Bronder (0.6);	150.00
06/19/17	L. A. Diersen	0.60	Create HBT report in anticipation of associate review as requested by S. Bronder	150.00
06/19/17	L. A. Diersen	0.60	Create assignments in	150.00

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DATE	NAME	HOURS	DESCRIPTION	AMOUNT
06/21/17	L. A. Diersen	0.40	anticipation of review as requested by S. Bronder	100.00
06/22/17	L. A. Diersen	0.50	Strategize with case team in regards to availability of data and update user access as requested by S. Bronder	150.00
06/22/17	L. A. Diersen	0.70	Run advanced searches and isolate results in anticipation of review as requested by S. Bronder	175.00
06/22/17	L. A. Diersen	0.60	Generate HBT report and assignment sets in anticipation of review as requested by A. Cashman	150.00
06/22/17	L. A. Diersen	1.60	Electronically produce "WEC SEC 004" out of litigation support database per the request of A. Cashman for production to opposition (0.6); run advanced searches and isolate responsive documents for production as requested by A. Cashman (1.6)	400.00
06/23/17	L. A. Diersen	1.90	Electronically produce "WEC SEC 004" out of litigation support database per the request of A. Cashman for production to opposition	475.00
06/30/17	ESI Processing	N/A	ESI Processing: 209.7367 GB processed @ \$50/GB = \$10,486.83 (raw extracted volume - input); 46.0403 GB processed @ \$250/GB = \$11,510.09 (post- filtered volume - output); Total ESI Processing Charge: \$21,996.92	21,996.92
TOTAL FEES			14.50 hrs	\$ <u>25,621.92</u>

TIMEKEEPER SUMMARY

L. A. Diersen	14.50 hrs at	\$ 250.00 / hr	3,625.00
ESI Processing	N/A hrs at	\$ N/A / hr	21,996.92
TOTAL FEES			\$ <u>25,621.92</u>

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DISBURSEMENTS & OTHER CHARGES

DATE	DESCRIPTION	AMOUNT
06/30/17	OCR 7907 pages @ \$0.02/page: \$158.14 ESI Conversion: Convert 1.230468GB to TIFF images @ \$100/GB: \$123.05	281.19
06/30/17	OCR 443 pages @ \$0.02/page: \$8.86	8.86
06/30/17	ESI Conversion: Convert 0.253 GB to TIFF images @ \$500/GB: \$126.73	126.73
06/30/17	Ringtail Fees: June 2017 Data Storage Fees: 32.28 GB @ \$15.00/GB: \$484.18	484.18
	DISBURSEMENTS & OTHER CHARGES	\$ <u>900.96</u>

MATTER SUMMARY

Fees	\$ 25,621.92
Disbursements and Other Charges	\$ <u>900.96</u>
MATTER TOTAL	\$ <u>26,522.88</u>

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Westinghouse Electric Co. LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066

Invoice Date : August 22, 2017
Invoice Number : 3417507
Services Through : July 31, 2017
Our File Number : 0236915

INVOICE SUMMARY BY MATTER

CONFIDENTIAL -- e-DAT Fees (70030)

Fees	\$ 1,250.00	
Disbursements and Other Charges	\$ <u>817.26</u>	
Total Amount Due This Matter		\$ 2,067.26

CURRENT INVOICE DUE - All Matters

\$ 2,067.26

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CONFIDENTIAL -- e-DAT Fees (70030)

\$2,067.26

FEES

DATE	NAME	HOURS	DESCRIPTION	AMOUNT
07/10/17	L. A. Diersen	0.50	Run advanced searches based on document decision and isolate results into binders as requested by A. Cashman	125.00
07/12/17	L. A. Diersen	0.40	WEC SEC Subpoena: Run advanced searches and update document decision for responsive documents as requested by A. Cashman	100.00
07/13/17	L. A. Diersen	0.30	WEC SEC Subpoena: Run advanced searches and track documents that do not hit on search term families in review set, as requested by A. Cashman	75.00
07/17/17	L. A. Diersen	0.30	WEC SEC Subpoena: Strategize with A. Cashman in regards to running content searches	75.00
07/18/17	L. A. Diersen	0.30	WEC SEC Subpoena: Run advanced searches and isolate results on specified content search as requested by A. Cashman	75.00
07/19/17	L. A. Diersen	0.70	WEC SEC Subpoena: Analyze and compile data set in preparation for production	175.00
07/21/17	K. R. Slavik	0.90	Analyze documents confirming compliance with WEC SEC 004 document production specifications	225.00
07/21/17	K. R. Slavik	0.30	Analyze and review production media	75.00
07/31/17	T. M. Gracey	0.30	Analyze documents confirming compliance with production specifications	75.00
07/31/17	T. M. Gracey	0.30	Encrypt documents for production, organize and prepare production media and	75.00

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DATE	NAME	HOURS	DESCRIPTION	AMOUNT
07/31/17	C. M. Kuffel	0.70	accompanying letter for shipment to Counsel at request of A. Cashman Prepare Production No. 05 from Ringtail per the request of J. Chiccarino	175.00
TOTAL FEES			5.00 hrs	\$ <u>1,250.00</u>

TIMEKEEPER SUMMARY

L. A. Diersen	2.50 hrs at	\$ 250.00 / hr	625.00
T. M. Gracey	0.60 hrs at	\$ 250.00 / hr	150.00
C. M. Kuffel	0.70 hrs at	\$ 250.00 / hr	175.00
K. R. Slavik	1.20 hrs at	\$ 250.00 / hr	300.00
TOTAL FEES		5.00 hrs	\$ <u>1,250.00</u>

DISBURSEMENTS & OTHER CHARGES

DATE	DESCRIPTION	AMOUNT
07/31/17	Ringtail Fees: July 2017 Data Storage Fees: 36.54 GB @ \$15.00/GB: \$548.03	548.03
07/31/17	ESI Conversion: Convert 11,497 GB 0.54 to TIFF images @ \$500/GB: \$269.23	269.23
DISBURSEMENTS & OTHER CHARGES		\$ <u>817.26</u>

MATTER SUMMARY

Fees	\$ 1,250.00
Disbursements and Other Charges	\$ <u>817.26</u>
MATTER TOTAL	\$ <u>2,067.26</u>